



Edina **Public**
Schools

DEFINING EXCELLENCE

2016-2017
REVISED BUDGET

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DEFINING EXCELLENCE

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December 12, 2016

To: The School Board, Citizens, and Employees of Edina Public Schools

We respectfully submit the 2016-2017 Final Budget of Independent School District No. 273, Edina Public Schools. The report contains all of the funds of the District in conformity with generally accepted accounting principles (GAAP) for defining the reporting entity. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. Budgetary control is maintained by the District's business office.

We are proud to publish and disseminate budget information to the School Board, our community, and others. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for Independent School District No. 273. To stimulate and encourage interaction, we continuously evaluate. When possible, we increase and improve information quality. The budget document and our annual audit reports are the primary tools to present information.

This Revised Budget represents a projection of revenue and expenditures for the 2016-17 fiscal year along with support documentation and analysis. This report is presented in four sections: introduction, organization, financial, and information. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District. The information section includes revenue and expenditure budget summary data sorted by a variety of elements.

In accordance with the School Board approved Strategic Road Map, the District plan is to maintain the District fund balance at the level approved by the Board so that all available resources are used to provide educational opportunities to students. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

DESCRIPTION OF DISTRICT

The District is a public educational system serving a 20 square mile area located in the southwestern Twin Cities area. District boundaries are within Hennepin County. The majority of the city of Edina is within the District's boundaries. District facilities for 2016-17 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a transportation facility.

ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2015 legislature approved a 2% increase for 2015-16 and 2016-2017 in the General Education formula. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2011, the District was successful in its request to renew the existing operating levy scheduled to sunset in 2011-12 and renew and increase a capital/technology levy. The increase of \$3.5 million in technology funding is helping expand and integrate technology infrastructure, hardware, software, support and training. Part of the current operating levy will sunset in 2018-19. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a 1% percent increase in students. Enrollment for the 2016-17 school year is projected to be 8,523 which represents a 1% increase over the prior year.

ENROLLMENT PROJECTIONS

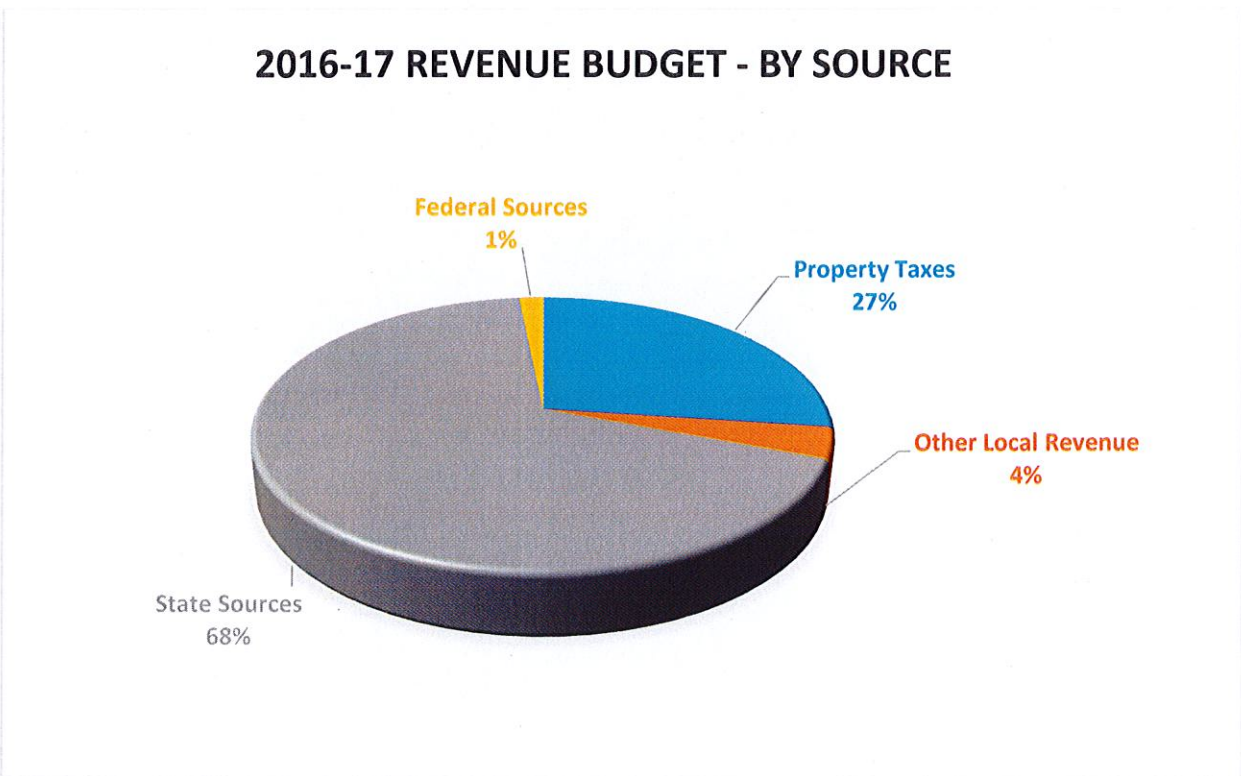
	12-13 ADM	12-13 WADM	13-14 ADM	13-14 WADM	14-15 ADM	14-15 WADM	15-16 ADM	15-16 WADM	16-17 ADM	16-17 WADM
PRE-K	54	67	55	69	68	68	58	58	58	58
K-HANDICAPPED	24	24	18	18	9	9	9	9	14	14
KINDERGARTEN	503	308	537	329	520	520	505	505	561	561
GRADES 1 TO 3	1,832	2,042	1,839	2,051	1,837	1,837	1,837	1,837	1,852	1,852
GRADES 4 TO 6	1,976	2,095	1,974	2,093	1,990	1,990	1,975	1,975	1,943	1,943
GRADES 7 TO 12	3,976	5,169	4,015	5,220	4,032	4,838	4,046	4,855	4,093	4,912
TOTAL	8,365	9,705	8,438	9,778	8,456	9,262	8,430	9,239	8,523	9,341

*Average Daily Membership (ADM) is the total headcount of students in a school district. Weighted Average Daily Membership (WADM) is the total of the weighted pupil unit (as determined by state legislature) categories for a school district. The 2013 legislature changed weighting factors combined with a corresponding adjustment to the general education formula.

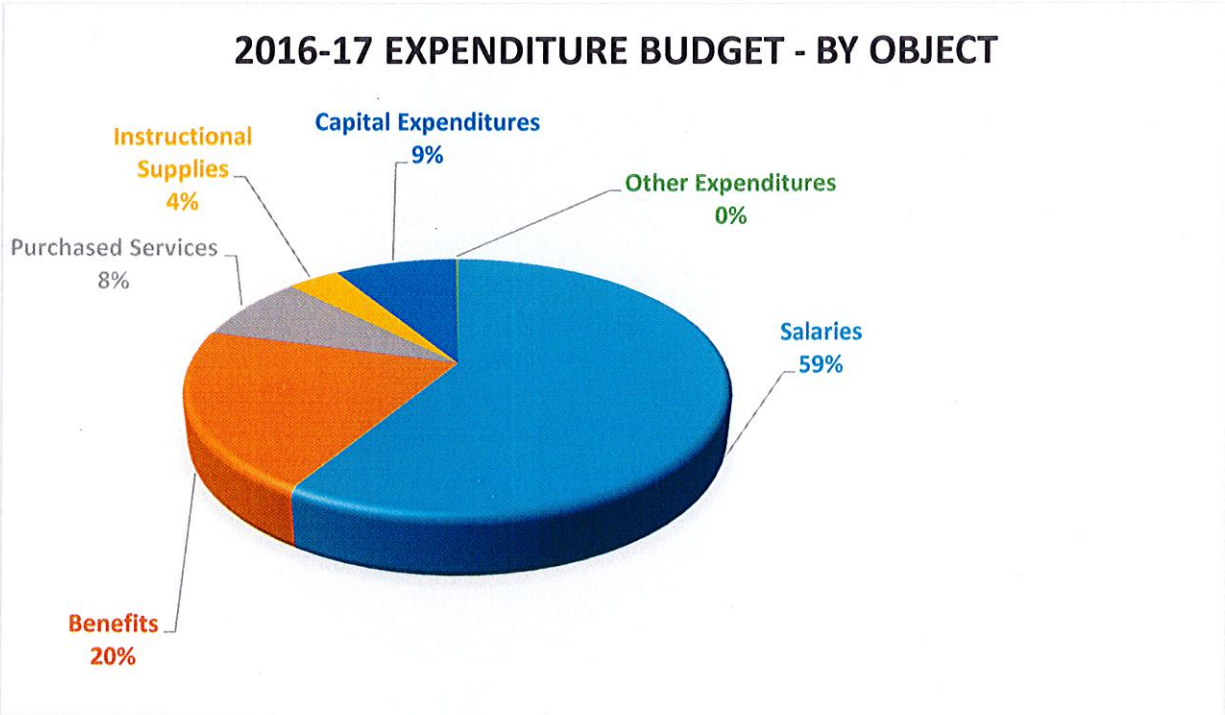
FINANCIAL INFORMATION

District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The majority of the revenue is received from state aid.



The District's expenditures are allocated to the following: salaries, benefits, purchased services, supplies and materials, capital expenditures, other expenditures, and debt service. The majority of the expenditures are in salaries and benefits.



FINANCIAL INFORMATION - BY FUND

General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility projects under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund.

GENERAL FUND	2015-16 AUDIT	2016-17 REVISED BUDGET	NET CHANGE	% CHANGE
Total Revenues	\$ 101,441,255	\$ 109,189,984	\$ 7,748,729	7.6%
Total Expenditures	100,864,279	112,290,000	11,425,721	11.3%
Total Excess/ (Deficiency)	\$ 576,976	\$ (3,100,016)		

Includes restricted, committed, assigned and unassigned revenues and expenditures, but excludes other financing sources and uses for comparability.

This budget anticipates an increase in student average daily membership (ADM) of 93 students for 2016-17. A 2% general funding formula increase was approved by the 2015 legislature for 2016-17.

Estimated revenues total \$109,189,984, which is an increase of \$7,748,729 over the previous year. The 7.6% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the formula allowance increase, and state funding for special education. Decreases in revenue include Federal aid and certain miscellaneous revenues. The increase is also due to a change in state coding requirement for long term facilities maintenance projects that are less than \$2 million. These project revenues and expenditures must be coded to general fund vs. construction effective 7/1/16.

Estimated expenditures total \$112,290,000, an increase of \$11,425,721 over the previous year, of which \$2,095,422 are sites supply, capital and donations balances assigned to carryover from the prior year. The 11.3% estimated expenditure increase includes the School Board budget plan approved in April 2016. The increase in expenditures is due to a combination of enhancements added as part of the budget plan approved in April 2016, employee benefit rates, lane changes, and the state coding change referenced above. The majority of the enhancements are considered one-time. Decreases in expenditures include budget plan reductions and adjustments for known changes. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$7,388,103, the estimated restricted fund balance for the capital, long term facility maintenance, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$622,306. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow is \$2,822,480. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area learning center is \$5,376,387.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated unassigned fund balance on June 30, 2017 represents 6.6% of annual expenditures or just under one month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. In 2011-12, the School Board adopted a fund balance policy to maintain a minimum 6% fund balance in the Unassigned General Fund with an additional commitment of 2% fund balance for cash flow purposes.

Special Revenue Funds

The Special Revenue Funds include the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program which includes the purpose of preparation and service of milk, meals, and snacks in connection with school. The Community Service Fund is used to record all financial activities of the Community Service Program. The Community Service Fund is comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education, and School Readiness.

The June 30, 2017 estimated combined fund balance is \$2,088,062, an increase of \$69,103 from the previous year. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

Food Service Fund

The estimated June 30, 2017 fund balance is \$1,053,764, an increase of \$59,659 from the previous year. Estimated revenues increased by \$167,380 and estimated expenditures increased by \$383,890 from the previous year. The increase in revenues is primarily due to expansion of the breakfast program, lunch participation, and a required increase in meal rates. The increase in expenditures is primarily due to increased food costs and lunch room supervision. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2017 fund balance is \$1,034,298, an increase of \$9,444 from the previous year. Estimated revenues decreased by \$298,036 and estimated expenditures decreased by \$506,624 from the previous year. The decrease in revenues is primarily a result of modifying program revenues based on participation. The decrease in expenditures is due to continued adjustment in programming and an intentional realignment of expenditures with programming across programs.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2017, fund balance is expected to be \$841,478, an increase of \$641,327 from the previous year. Estimated revenues and other financing sources increased by \$7,388,457 and estimated expenditures increased by \$4,066,514 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2008 through 2015.

Capital Project-Building Construction Fund

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, by capital loans, by certificates of participation or the long term facility maintenance program.

The Board approved the district ten year long term facility maintenance facility plan in June of 2016. The plan is to be funded through long term facility maintenance bonds and annual levy and some capital dollars. The bond proceeds and levy funds will be spent according to the long term facility maintenance plan schedule. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects.

The estimated June 30, 2017 fund balance is expected to be \$50,630,860 a decrease of \$64,201,546 from the previous year. Estimated revenues and other financing sources decreased by \$111,690,700 primarily due to the issuance of building bonds approved by voters in May 2015 and increased interest revenue in 2015-16. The decrease in fund balance is due to the spend down of funds on the bond and long term facility maintenance projects.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2017 fund balance is \$473,548 an increase of \$35,000 from the previous year. Estimated revenues and expenditures remained consistent with the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2016-17 Final Budget reflects the School Board's plan to maintain the District's strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies

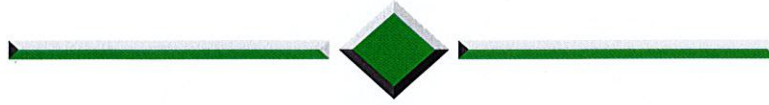
The preparation of this report could not have been accomplished without the efficient and dedicated services of the District's Business Services staff. We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

Margo M. Bauck, RSBO
Director of Business Services

Pauline Fofana, CPA
Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Leny Wallen-Friedman, Chair

Sarah Patzloff, Vice-Chair

David Goldstein, Treasurer

Regina Neville, Clerk

Amir Gharbi, Assistant Treasurer

Randy Meyer, Assistant Clerk

Lisa O'Brien, Assistant Clerk

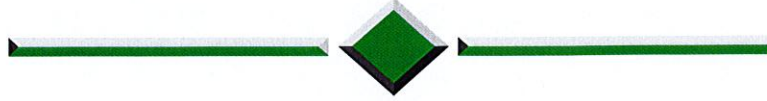
CENTRAL ADMINISTRATION

Dr. Ric Dressen, Superintendent

Margo M. Bauck, Director of Business Services

Pauline Fofana, Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

In 2011-12, Edina Public Schools began the process of refining its strategic plan. An advisory task force of community and staff members worked with [TeamWorks International](#), an educational consulting firm, to complete the internal and external data analysis. This included a review of:

- Personalized Learning Experiences for ALL Students
- Coherent and Comprehensive Educational Program
- Effective and Valued District Partnerships

The task force's analysis was used to refine the strategic roadmap which included updating and affirming the district's:

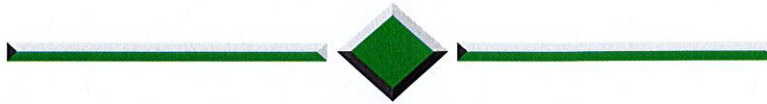
- Mission
- Beliefs and values
- Vision
- Strategic directions
- Strategic parameters

The draft document was shared with the Edina Public Schools community for input and suggestions. The task force met in March & April of 2012, to finalize its work on the roadmap and to provide input. The draft was then forwarded to the School Board for its support. The School Board approved the updated Edina Public Schools Strategic Roadmap. This roadmap provides the school district community a strategic educational vision through the year 2015.

Vision 2015

Edina Public Schools will continue to be among the premier school districts both nationally and internationally. Our high expectations in academics, arts, extracurricular activities and community involvement best prepare each learner to achieve success in college, career and life.

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

It is the policy of Edina Public Schools to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

I. Purpose

The purpose of this policy is to establish lines of authority and procedures for the establishment, adoption and modification of the school district's revenue and expenditure budgets.

II. General Statement of Policy

Edina Public Schools will establish, adopt and modify its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. Requirements

A. The superintendent or other administrators, as designated by the superintendent or the school board, will each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee. The preliminary budgets are accompanied by written commentary as necessary for the budgets to be clearly understood by the members of the school board and the public.

The school board will review the projected revenues and expenditures for the school district for the next fiscal year and make adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures are reported in compliance with Minn. Stat. § 123B.76.

C. Prior to July 1 of each year, the school board must approve and adopt its initial revenue and expenditure budgets for the next fiscal year. The adopted expenditure budget document is the school board's expenditure authorization for that fiscal year. No funds may be expended for any purpose in the fiscal year prior to the adoption of the expenditure budget document that authorizes the expenditure for the fiscal year or prior to the adoption of an amendment to the expenditure budget document by the school board to authorize the expenditure for the fiscal year.

D. Each year, the school district will publish its adopted revenue and expenditure budgets for the current fiscal year; the actual revenues, expenditures and fund balances for the prior fiscal year; and the projected fund balances for the current fiscal year in the form prescribed by the Minnesota Commissioner of Education (“Commissioner”) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement will be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent.

A summary of this information and the address of the district’s website where the information can be found must be published in a newspaper of general circulation in the district. At the same time as this publication, the district will publish the other information required by Minn. Stat. § 123B.10.

E. At the public hearing on the adoption of the school district’s proposed property tax levy, the school board will review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Section IIID above on the district’s official website, including a link to the district’s report card on the Minnesota Department of Education’s website, and publish a summary of information and the address of the district’s official website where the information can be found in a qualified newspaper of general circulation in the district.

IV. Implementation

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate budgetary duties to other administrators, but maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in state law through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent fiscal year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

V. Modification of the Budget

A. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent will recommend the proposed changes to the school board. The proposed changes will be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision.

A school board member may also propose modifications on that board member's own motion, provided however, the school board member is encouraged to review the proposed modifications with the superintendent prior to the modifications being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

B. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that fiscal year. An amended expenditure will not exceed the projected revenues available for that purpose in that fund.

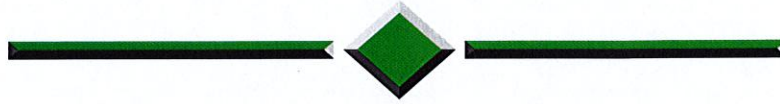
C. The school district's revenue budget may be periodically amended during a fiscal year to reflect updated or revised revenue estimates. The superintendent will make recommendations to the school board for appropriate revisions. If necessary, the school board will also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in the fund.

INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2017

	Audited Balance June 30, 2016	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2017
GENERAL FUND					
Nonspendable - General	89,550	-	-	-	89,550
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	89,550	-	-	-	89,550
Restricted for Capital - Carryover	1,134,015	-	1,134,015	-	-
Restricted for Capital	619,018	2,333,303	2,375,612	-	576,709
Restricted for Long Term Facilities Maintenance	-	6,582,579	6,582,579	-	-
Restricted for Staff Development	38,836	1,133,461	1,126,700	-	45,597
Restricted for Safe Schools	-	474,045	551,660	77,615	-
Restricted for Gifted Education	-	134,436	1,174,519	1,040,083	-
Restricted for Learning & Development	-	1,909,742	1,909,742	-	-
Restricted for Basic Skills	-	437,475	1,249,029	811,554	-
Restricted for Career & Technical	-	52,990	268,500	215,510	-
Subtotal Restricted	1,791,869	13,058,031	16,372,356	2,144,762	622,306
Committed for Federal JOBZ	894,821	-	-	-	894,821
Committed 2% of Unassigned Fund Balance	1,976,507	-	-	(48,848)	1,927,659
Subtotal Committed	2,871,328	-	-	(48,848)	2,822,480
Assigned for Separation/Retirement Benefits	3,121,550	-	-	(93,625)	3,027,925
Assigned for Q Comp	117,024	2,376,517	2,348,838	-	144,703
Assigned for Unemployment	4,185	9,574	60,000	-	(46,241)
Assigned for Subsequent Year Budget	786,587	-	-	(786,587)	-
Assigned for Bond Operational Costs FY18	500,000	-	-	250,000	750,000
Assigned for Next Gen Program Impl FY18	1,000,000	-	-	500,000	1,500,000
Assigned for Carryover	961,407	-	-	(961,407)	-
Assigned for Success Center ALC	-	139,804	225,890	86,086	-
Assigned for High School ALP	-	311,435	372,712	61,277	-
Subtotal Assigned	6,490,753	2,837,330	3,007,440	(944,256)	5,376,387
Unassigned for Unemployment	-	-	-	-	-
Unassigned for Lease Levy	(367,058)	789,140	897,694	-	(475,612)
Unrestricted for Health & Safety	(169,258)	(14,160)	-	183,418	-
Unassigned - General	8,691,658	92,519,643	92,012,510	(1,335,076)	7,863,715
Subtotal Unassigned	8,155,342	93,294,623	92,910,204	(1,151,658)	7,388,103
Total General	19,398,842	109,189,984	112,290,000	-	16,298,826
FOOD SERVICE FUND					
Nonspendable	-	-	-	-	-
Restricted	994,105	3,171,265	3,111,606	-	1,053,764
Total Food Service	994,105	3,171,265	3,111,606	-	1,053,764
COMMUNITY SERVICE FUND					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	960,205	5,621,621	5,706,760	-	875,066
Restricted for ECFE	14,678	682,648	569,459	-	127,867
Restricted for School Readiness	2,362	191,130	167,033	-	26,459
Restricted for Other Community Ed	47,609	255,982	298,685	-	4,906
Total Community Service	1,024,854	6,751,381	6,741,937	-	1,034,298
Total Operating Funds	21,417,801	119,112,630	122,143,543	-	18,386,888
BUILDING FUND					
Nonspendable - Alternative Facilities Levy	15,502	-	-	-	15,502
Nonspendable/Unassigned	9	-	-	-	9
Restricted for Capital/Technology Levy	323,080	5,132,798	5,035,382	-	420,496
Restricted for \$124.9m Building Bond	110,980,681	350,000	78,329,701	-	33,000,980
Unassigned for Long Term Maintenance Revenue	3,513,135	19,865,772	6,185,033	-	17,193,874
Total Building	114,832,406	25,348,570	89,550,116	-	50,630,860
DEBT SERVICE FUND					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	200,151	14,166,427	13,525,100	-	841,478
Total Debt Service	200,151	14,166,427	13,525,100	-	841,478
INTERNAL SERVICE FUND - Dental					
Unassigned Fund Balance	438,548	840,000	805,000	-	473,548
Total Internal Service	438,548	840,000	805,000	-	473,548
TOTAL ALL FUNDS	136,888,906	159,467,627	226,023,759	-	70,332,774

INDEPENDENT SCHOOL DISTRICT NO. 273
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES
2016-2017 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
REVENUES:					
Property Taxes	\$ 29,609,593	\$ 1,189,444	\$ 14,162,927	\$ 6,152,770	\$ 51,114,734
Other Local Revenue	3,982,614	7,522,143	3,500	420,800	11,929,057
State Sources	73,837,912	616,509	-	-	74,454,421
Federal Sources	1,759,865	594,550	-	-	2,354,415
TOTAL REVENUE	\$ 109,189,984	\$ 9,922,646	\$ 14,166,427	\$ 6,573,570	\$ 139,852,627
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 3,402,771	\$ -	\$ -	\$ -	\$ 3,402,771
District Support Service	3,127,639	-	-	-	3,127,639
Regular Instruction	54,702,756	-	-	-	54,702,756
Vocational Instruction	380,253	-	-	-	380,253
Special Education Instruction	19,378,588	-	-	-	19,378,588
Instructional Support Services	5,415,644	-	-	-	5,415,644
Pupil Support Services	8,441,495	-	-	-	8,441,495
Site, Building and Equipment	17,165,854	-	-	89,550,116	106,715,970
Fixed Cost Programs	275,000	-	-	-	275,000
Food Service	-	3,111,606	-	-	3,111,606
Community Service	-	6,741,937	-	-	6,741,937
<i>Debt Service:</i>			6,130,000		6,130,000
Principal	-	-	7,395,100	-	7,395,100
Interest and Fiscal Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ 112,290,000	\$ 9,853,543	\$ 13,525,100	\$ 89,550,116	\$ 225,218,759
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,100,016)	\$ 69,103	\$ 641,327	\$ (82,976,546)	\$ (85,366,132)
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 18,775,000	\$ 18,775,000
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ -	\$ -	\$ 18,775,000	\$ 18,775,000
FUND BALANCES JULY 1:					
Nonspendable	\$ 89,550	\$ -	\$ -	\$ 15,511	\$ 105,061
Restricted	\$ 1,791,869	\$ 2,018,959	\$ 200,151	\$ 111,303,761	\$ 115,314,740
Committed	\$ 2,871,328	\$ -	\$ -	\$ -	\$ 2,871,328
Assigned	\$ 6,490,753	\$ -	\$ -	\$ -	\$ 6,490,753
Unassigned -Unemployment & Health & Safety	\$ (536,316)	\$ -	\$ -	\$ -	\$ (536,316)
Unassigned - General	\$ 8,691,658	\$ -	\$ -	\$ 3,513,135	\$ 12,204,793
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 89,550	\$ -	\$ -	\$ 15,511	\$ 105,061
Restricted	\$ 622,306	\$ 2,088,062	\$ 841,478	\$ 33,421,476	\$ 36,973,322
Committed	\$ 2,822,480	\$ -	\$ -	\$ -	\$ 2,822,480
Assigned	\$ 5,376,387	\$ -	\$ -	\$ -	\$ 5,376,387
Unassigned -Unemployment & Health & Safety	\$ (475,612)	\$ -	\$ -	\$ -	\$ (475,612)
Unassigned - General	\$ 7,863,715	\$ -	\$ -	\$ 17,193,874	\$ 25,057,589



INDEPENDENT SCHOOL DISTRICT NO. 273

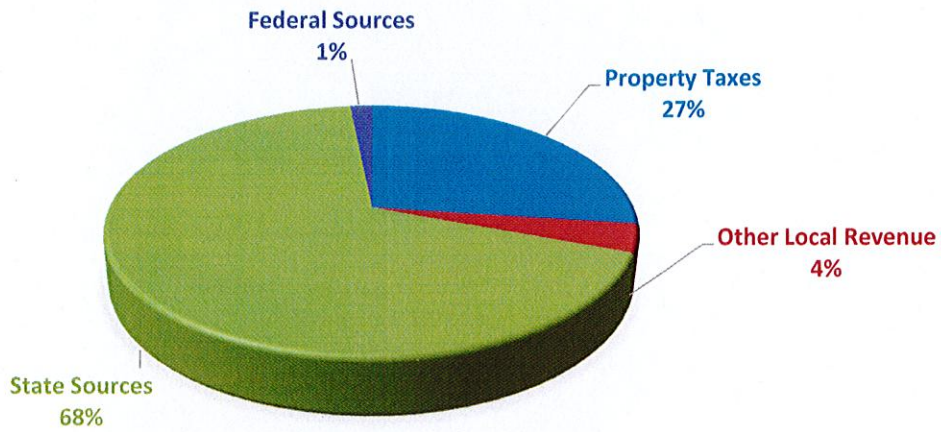
GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility maintenance under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a categorical revenue state that it may not be used for capital purchases.

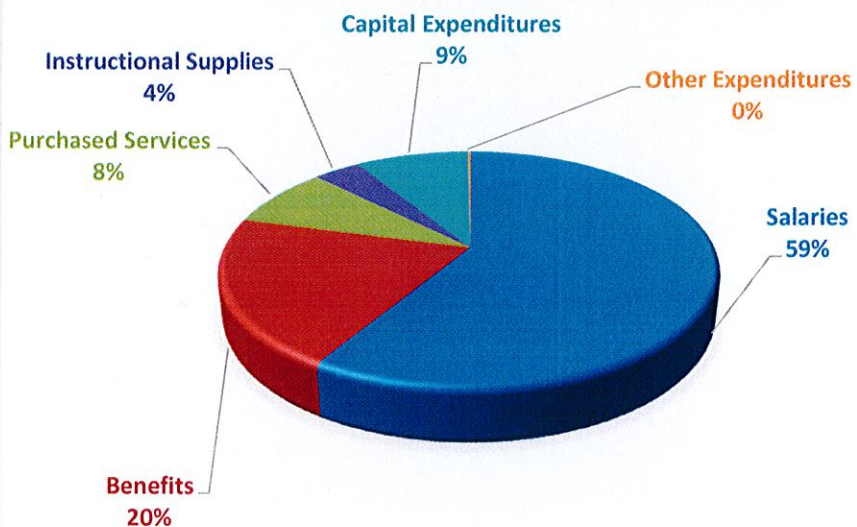
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

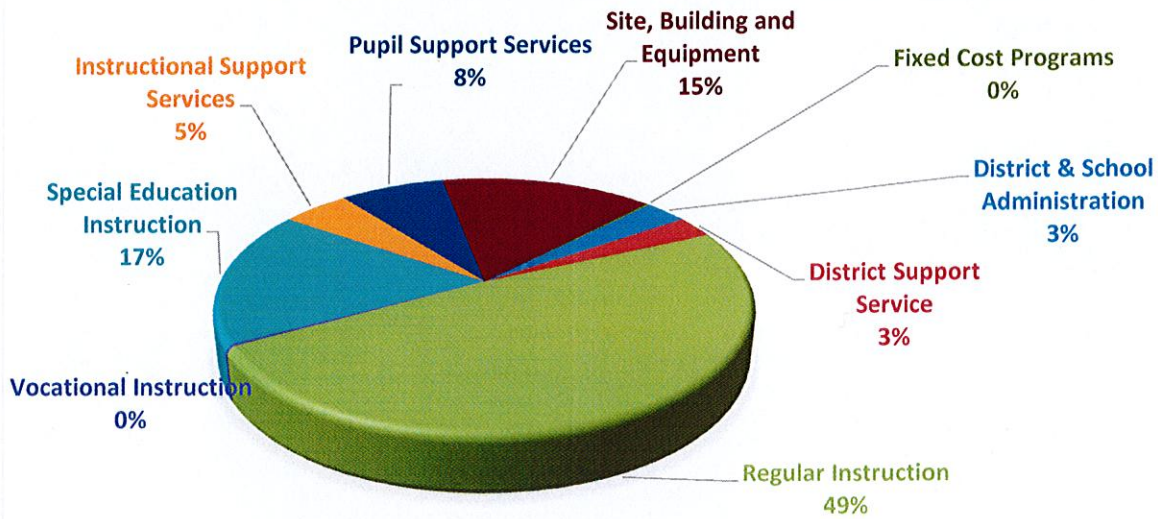
2016-17 REVENUE BUDGET - BY SOURCE



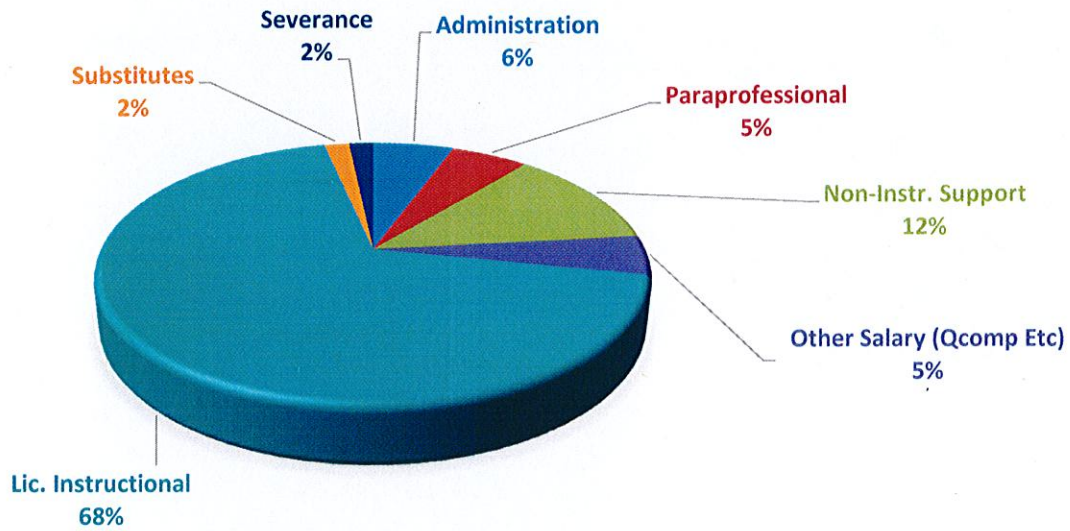
2016-17 EXPENDITURE BUDGET - BY OBJECT



2016-17 EXPENDITURE BUDGET - BY PROGRAM



2016-17 EXPENDITURE BUDGET - SALARY BY OBJ

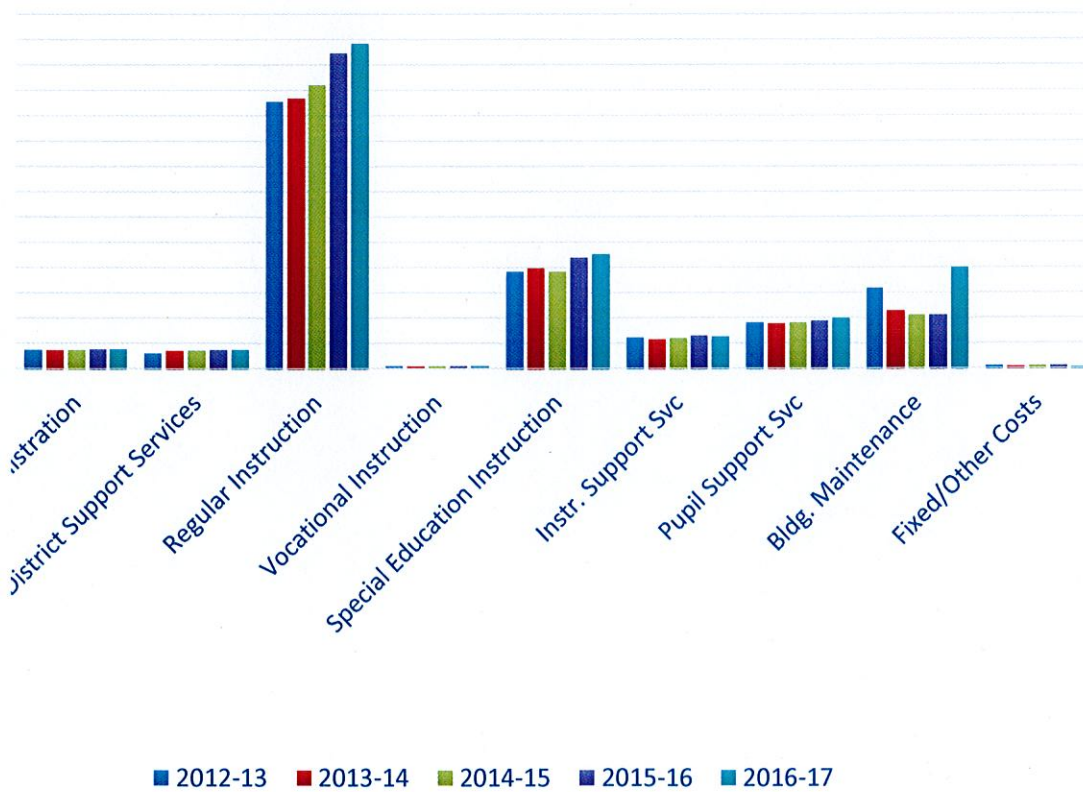


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2012-13	2013-14	2014-15	2015-16	2016-17	2012-13	2013-14	2014-15	2015-16	2016-17
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>
\$	3,057,055	\$ 3,100,900	\$ 3,124,572	\$ 3,281,563	\$ 3,402,771	365	368	370	389	399
\$	2,517,407	\$ 2,969,022	\$ 3,063,669	3,093,531	3,127,639	301	352	362	367	367
\$	44,171,797	\$ 45,074,133	\$ 47,412,069	52,518,801	54,702,756	5,281	5,346	5,607	6,230	6,418
\$	366,826	\$ 357,150	\$ 432,541	402,746	380,253	44	42	51	48	45
\$	16,036,151	\$ 16,841,301	\$ 16,239,313	18,601,905	19,378,588	1,917	1,998	1,920	2,207	2,274
\$	5,105,226	\$ 4,916,476	\$ 5,063,892	5,508,758	5,415,644	610	583	599	653	635
\$	7,608,727	\$ 7,544,789	\$ 7,745,956	7,922,598	8,441,495	910	895	916	940	990
\$	13,393,834	\$ 9,691,920	\$ 9,006,454	8,954,875	17,165,854	1,601	1,150	1,065	1,062	2,014
\$	469,478	\$ 362,556	\$ 543,004	579,502	275,000	56	43	64	69	32
\$	92,726,501	\$ 90,858,247	\$ 92,631,470	\$ 100,864,279	\$ 112,290,000	\$ 11,085	\$ 10,777	\$ 10,955	\$ 11,965	\$ 13,175

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Program**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 27,237,931	\$ 10,666,213	\$ 22,950,814	\$ 23,596,521	\$ 29,609,593	\$ 6,013,072	25.5%
Other Local Revenue	2,487,574	2,593,867	2,794,515	4,100,426	3,982,614	\$ (117,812)	-2.9%
State Sources	62,296,085	76,710,991	68,608,136	71,873,064	73,837,912	\$ 1,964,848	2.7%
Federal Sources	1,683,183	1,809,161	1,488,368	1,871,244	1,759,865	(111,379)	-6.0%
TOTAL REVENUE	\$ 93,704,773	\$ 91,780,232	\$ 95,841,833	\$ 101,441,255	\$ 109,189,984	\$ 7,748,729	7.6%
EXPENDITURES:							
<i>Current:</i>							
District & School Administration	\$ 3,057,055	\$ 3,100,900	\$ 3,124,572	\$ 3,281,563	\$ 3,402,771	\$ 121,208	3.7%
District Support Service	2,517,407	2,969,022	3,063,669	3,093,531	3,127,639	\$ 34,108	1.1%
Regular Instruction	44,171,797	45,074,133	47,412,069	52,518,801	54,702,756	\$ 2,183,955	4.2%
Vocational Instruction	366,826	357,150	432,541	402,746	380,253	\$ (22,493)	-5.6%
Special Education Instruction	16,036,151	16,841,301	16,239,313	18,601,905	19,378,588	\$ 776,683	4.2%
Instructional Support Services	5,105,226	4,916,476	5,063,892	5,508,758	5,415,644	\$ (93,114)	-1.7%
Pupil Support Services	7,608,727	7,544,789	7,745,956	7,922,598	8,441,495	\$ 518,897	6.5%
Site, Building and Equipment*	13,393,834	9,691,920	9,006,454	8,954,875	17,165,854	\$ 8,210,979	91.7%
Fixed Cost Programs	469,478	362,556	543,004	579,502	275,000	(304,502)	-52.5%
TOTAL EXPENDITURES	\$ 92,726,501	\$ 90,858,247	\$ 92,631,470	\$ 100,864,279	\$ 112,290,000	\$ 11,425,721	11.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 978,272	\$ 921,985	\$ 3,210,363	\$ 576,976	\$ (3,100,016)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out) & Prior Period Adj	\$ 589,860	\$ 579,600	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Nonspendable	\$ 561,282	\$ 734,483	\$ 79,058	\$ 148,739	\$ 89,550		
Restricted	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869		
Committed	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328		
Assigned	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753		
Unassigned - Unemployment & Health & Safety	\$ (1,049,120)	\$ (803,490)	\$ (619,428)	\$ (415,855)	\$ (536,316)		
Unassigned - General	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 89,550	\$ 89,550	\$ 89,550		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 622,306		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,822,480		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 4,691,225	\$ 5,376,387		
Unassigned - Lease Levy & Health & Safety	\$ (803,490)	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (475,612)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,376,102	\$ 8,691,658	\$ 7,863,715		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.
Net change without coding change would be 1.1% revenue increase and 4.8% expenditure increase

INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Object**

	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Revised Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 27,237,931	\$ 10,666,213	\$ 22,950,814	\$ 23,596,521	\$ 29,609,593	\$ 6,013,072	25.5%
Other Local Revenue	2,487,574	2,593,867	\$ 2,794,515	\$ 4,100,426	3,982,614	\$ (117,812)	-2.9%
State Sources	62,296,085	76,710,991	\$ 68,608,136	\$ 71,873,064	73,837,912	\$ 1,964,848	2.7%
Federal Sources	1,683,183	1,809,161	1,488,368	1,871,244	1,759,865	(111,379)	-6.0%
TOTAL REVENUE	\$ 93,704,773	\$ 91,780,232	\$ 95,841,833	\$ 101,441,255	\$ 109,189,984	\$ 7,748,729	7.6%
EXPENDITURES:							
Salaries	\$ 57,465,314	\$ 57,906,779	\$ 60,034,718	\$ 63,746,024	\$ 65,910,094	\$ 2,164,070	3.4%
Benefits	18,860,329	19,122,471	19,559,947	22,312,660	22,852,368	\$ 539,708	2.4%
Purchased Services	8,467,291	8,504,206	7,754,916	9,099,715	9,388,251	\$ 288,536	3.2%
Instructional Supplies	3,757,947	2,851,029	2,904,748	3,268,783	4,150,182	\$ 881,399	27.0%
Capital Expenditures	4,085,685	2,354,699	2,303,153	2,363,203	9,802,691	\$ 7,439,488	314.8%
Other Expenditures	89,935	119,064	73,988	73,894	186,414	112,520	152.3%
TOTAL EXPENDITURES	\$ 92,726,501	\$ 90,858,248	\$ 92,631,470	\$ 100,864,279	\$ 112,290,000	\$ 11,425,721	11.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (946,269)	\$ 4,450,700	\$ 3,210,363	\$ 576,976	\$ (3,100,016)		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ 589,860	\$ 579,600	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Nonspendable	\$ 561,282	\$ 734,483	\$ 79,058	\$ 89,550	\$ 89,550		
Restricted	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869		
Committed	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328		
Assigned	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,763		
Unassigned -Unemployment & Health & Safety	\$ (1,049,120)	\$ (803,490)	\$ (619,429)	\$ (415,855)	\$ (536,316)		
Unassigned - General	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,376,101	\$ 8,691,658		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 89,550	\$ 89,550	\$ 89,550		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 622,306		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,822,480		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 5,376,387		
Unassigned -Unemployment & Health & Safety	\$ (803,490)	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (475,612)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,376,101	\$ 8,691,658	\$ 7,863,715		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.
Net change without coding change would be 1.1% revenue increase and 4.8% expenditure increase



INDEPENDENT SCHOOL DISTRICT NO. 273

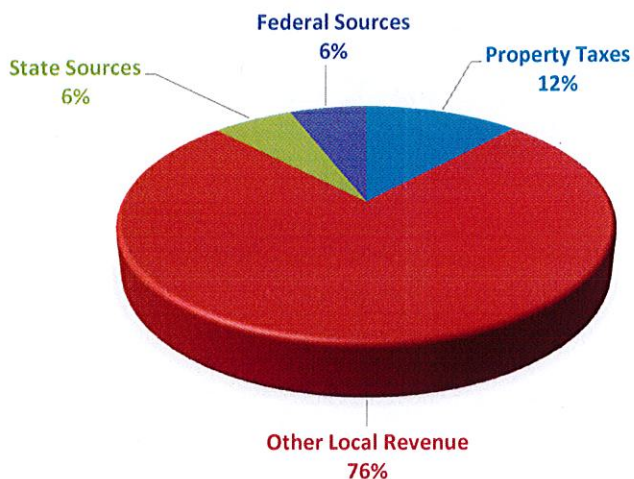
SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education, School Readiness, and Adult Basic Education.

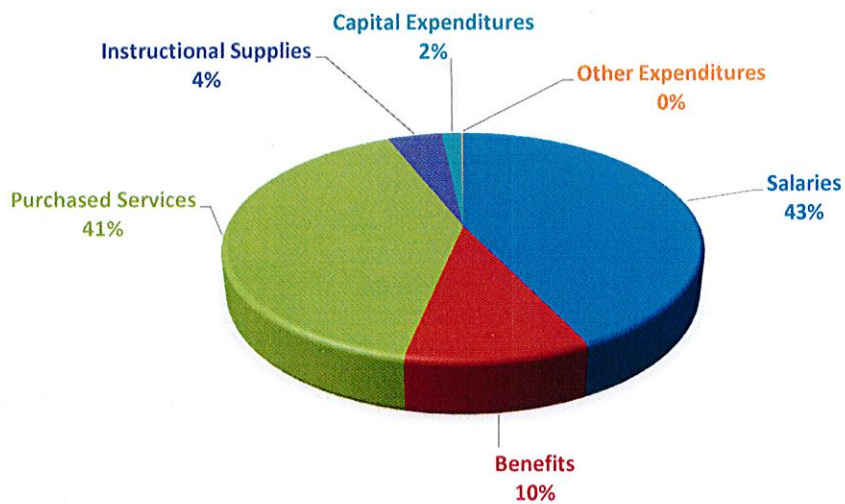
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2016-17 REVENUE BUDGET - BY SOURCE



2016-17 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Object**

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Revised Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Other Local Revenue	\$ 2,801,086	\$ 2,771,414	\$ 2,321,711	\$ 2,261,367	\$ 2,460,515	\$ 199,148	8.8%
State Sources	58,927	57,125	71,912	119,607	116,200	\$ (3,407)	-2.8%
Federal Sources	448,560	442,952	491,186	622,911	594,550	(28,361)	-4.6%
TOTAL REVENUE	\$ 3,308,573	\$ 3,271,491	\$ 2,884,809	\$ 3,003,885	\$ 3,171,265	\$ 167,380	5.6%
EXPENDITURES:							
Salaries	\$ 78,922	\$ 77,826	\$ 117,503	\$ 101,162	\$ 88,500	\$ (12,662)	-12.5%
Benefits	10,902	11,287	16,969	16,740	7,106	\$ (9,634)	-57.6%
Purchased Services	3,102,860	3,063,069	2,613,563	2,437,049	2,870,000	\$ 432,951	17.8%
Supplies and Commodities	58,076	31,538	28,249	139,023	46,000	\$ (93,023)	-66.9%
Capital Expenditures	10,549	-	7,000	33,742	100,000	66,258	196.4%
TOTAL EXPENDITURES	\$ 3,261,309	\$ 3,183,720	\$ 2,783,284	\$ 2,727,716	\$ 3,111,606	\$ 383,890	14.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 47,264	\$ 87,771	\$ 101,525	\$ 276,169	\$ 59,659		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 481,376	\$ 528,640	\$ 616,411	\$ 717,936	\$ 994,105		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 528,640	\$ 616,411	\$ 717,936	\$ 994,105	\$ 1,053,764		

INDEPENDENT SCHOOL DISTRICT NO. 273

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Object**

	2012-13	2013-14	2014-15	2015-16	2016-17	Increase/	%
	Actual	Actual	Actual	Actual	Revised Budget	(Decrease)	Inc/(Dec)
REVENUES:							
Property Taxes	\$ 1,060,693	\$ 536,211	\$ 1,140,660	\$ 1,153,680	\$ 1,189,444	\$ 35,764	3.1%
Other Local Revenue	6,062,911	6,501,903	5,561,794	5,436,099	5,061,628	(374,471)	-6.9%
State Sources	271,963	819,667	352,391	459,638	500,309	40,671	8.8%
TOTAL REVENUE	\$ 7,395,567	\$ 7,857,781	\$ 7,054,845	\$ 7,049,417	\$ 6,751,381	\$ (298,036)	-4.2%
EXPENDITURES:							
Salaries	\$ 4,612,513	\$ 4,832,935	\$ 4,092,706	\$ 4,333,946	\$ 4,129,401	\$ (204,545)	-4.7%
Benefits	1,245,969	1,258,294	983,236	1,075,245	1,026,017	(49,228)	-4.6%
Purchased Services	1,079,443	1,171,771	1,362,035	1,300,197	1,128,115	(172,082)	-13.2%
Instructional Supplies	358,417	381,156	398,907	484,889	388,980	(95,909)	-19.8%
Capital Expenditures	8,725	178,223	172,290	46,714	58,000	11,286	24.2%
Other Expenditures	181,659	8,696	10,461	7,570	11,424	3,854	50.9%
TOTAL EXPENDITURES	\$ 7,486,726	\$ 7,831,075	\$ 7,019,635	\$ 7,248,561	\$ 6,741,937	\$ (506,624)	-7.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (91,159)	\$ 26,706	\$ 35,210	\$ (199,144)	\$ 9,444		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:							
Restricted - Community Service	\$ 1,253,241	\$ 1,162,082	\$ 1,188,788	\$ 1,223,998	\$ 1,024,854		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Restricted - Community Service	\$ 1,162,082	\$ 1,188,788	\$ 1,223,998	\$ 1,024,854	\$ 1,034,298		



INDEPENDENT SCHOOL DISTRICT NO. 273

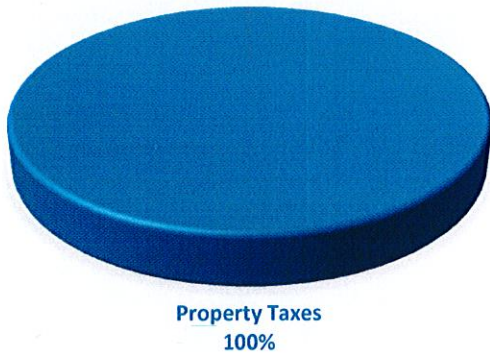
DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

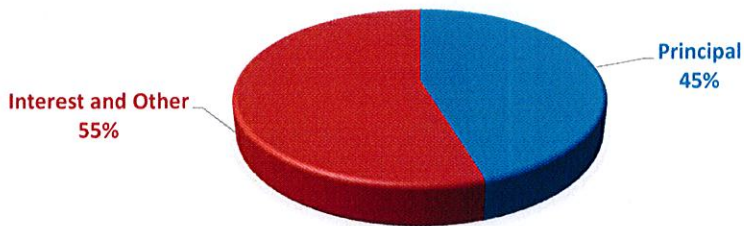
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2016-17 REVENUE - BY SOURCE



2016-17 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE FUND BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Object**

	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Revised Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 10,153,102	\$ 6,970,712	\$ 7,073,281	\$ 6,774,556	\$ 14,162,927	\$ 7,388,371	109.1%
Other Local Revenue	45,719	2,600	1,549	3,414	3,500	86	2.5%
State Sources	134	-	-	-	-	-	
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 10,198,955	\$ 6,973,312	\$ 7,074,830	\$ 6,777,970	\$ 14,166,427	\$ 7,388,457	109.0%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 7,255,000	\$ 4,085,000	\$ 4,115,000	\$ 4,245,000	\$ 6,130,000	\$ 1,885,000	44.4%
Interest and fiscal charges	5,932,322	2,716,965	2,550,143	5,213,586	7,395,100	2,181,514	41.8%
TOTAL EXPENDITURES	\$ 13,187,322	\$ 6,801,965	\$ 6,665,143	\$ 9,458,586	\$ 13,525,100	\$ 4,066,514	43.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,988,367)	\$ 171,347	\$ 409,687	\$ (2,680,616)	\$ 641,327		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	\$ -	\$ -	\$ 71,646	\$ 1,452,353	\$ -		
Bond Refunding Proceeds Held in Escrow	(55,293,580)	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ (55,293,580)	\$ -	\$ 71,646	\$ 1,452,353	\$ -		
	<i>*net of premiums and issuance costs*</i>						
FUND BALANCES JULY 1:							
Restricted	\$ 59,057,681	\$ 775,734	\$ 947,081	\$ 1,428,414	\$ 200,151		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a	n/a	n/a			
FUND BALANCES JUNE 30:							
Restricted	\$ 775,734	\$ 947,081	\$ 1,428,414	\$ 200,151	\$ 841,478		

INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE
Schedule of Long Term Debt and
Schedule of Long Term Debt Principal and Interest Maturities**

SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2017

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Alternative Facilities Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$1,510,000
G.O. Refunding Bonds	9/7/2011	4.00-5.00%	2/1/2026	39,490,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
G.O. Building Bonds	7/22/2015	4.00-5.00%	2/1/2037	113,385,000
TOTAL LONG TERM DEBT				<u>\$172,010,000</u>

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2017	6,130,000	7,385,085	13,515,085
2018	7,180,000	7,102,895	14,282,895
2019	7,405,000	6,751,470	14,156,470
2020	8,140,000	6,388,500	14,528,500
2021	7,710,000	5,993,600	13,703,600
2022	8,365,000	5,621,600	13,986,600
2023	8,060,000	5,274,100	13,334,100
2024	8,305,000	4,943,350	13,248,350
2025	6,780,000	4,599,906	11,379,906
2026-2037	103,935,000	29,278,189	133,213,189
TOTALS	<u>\$172,010,000</u>	<u>\$83,338,695</u>	<u>\$255,348,695</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

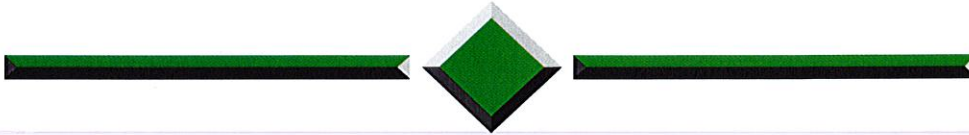
The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long Term Facilities Maintenance Bonds . Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts of construction, installations of plumbing, heating, lighting, ventilating and electrical systems, expenditures for lockers, elevators, and other equipment; architectural and engineering services, travel expenses; paint and decorating expenses, and any other related costs. Also includes all costs associated with the District's technology levy including equipment, training costs, contracted services and salary & benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Revenues & Expenditures - by Object**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 2,392,234	\$ 8,856,632	\$ 9,199,284	\$ 11,570,343	\$ 6,152,770	\$ (5,417,573)	-46.8%
Other Local Revenue	384	219	195	692,456	420,800	(271,656)	-39.2%
State Sources	-	-	-	-	-	-	
Federal Sources	-	-	-	-	-	-	
TOTAL REVENUE	\$ 2,392,618	\$ 8,856,851	\$ 9,199,479	\$ 12,262,799	\$ 6,573,570	\$ (5,689,229)	-46.4%
EXPENDITURES:							
<i>Current:</i>							
Salaries and Wages	\$ 505	\$ 1,282,012	\$ 1,365,682	\$ 1,512,172	\$ 1,556,279	\$ 44,107	2.9%
Employee Benefits	351	398,708	418,503	488,279	472,831	(15,448)	-3.2%
Purchased Services	28,015	133,554	153,887	5,933,989	4,718,525	(1,215,464)	-20.5%
Supplies and Materials	-	195,088	254,166	218,495	277,669	59,174	27.1%
Capital Expenditures	4,092,681	13,522,748	13,663,961	16,357,600	82,524,812	66,167,212	404.5%
Other Expenditures	-	117,972	597,426	968,609	-	(968,609)	-100.0%
TOTAL EXPENDITURES	\$ 4,121,552	\$ 15,650,082	\$ 16,453,625	\$ 25,479,144	\$ 89,550,116	\$ 64,070,972	251.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,728,934)	\$ (6,793,231)	\$ (7,254,146)	\$ (13,216,345)	\$ (82,976,546)		
OTHER FINANCING SOURCES							
General Obligation Bond Proceeds/Premiums	\$ 11,669,012	\$ 1,740,000	\$ 6,538,600	\$ 124,776,471	\$ 18,775,000		
FUND BALANCES JULY 1:							
Unassigned	\$ (899,023)	\$ 9,041,055	\$ 3,987,824	\$ 3,272,278	\$ 114,832,404		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 9,041,055	\$ 3,987,824	\$ 3,272,278	\$ 114,832,404	\$ 50,630,858		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of goods and services provided by one department to another within the school district or to other governmental units on a cost reimbursement basis. The most common use of an internal service fund by school districts is for self insurance programs. The district is using the internal service fund to reserve funds for post employment benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**INTERNAL SERVICE FUND BUDGET
FY 16-17 With Comparative Information for Fiscal Years 13 thru 16
Statement of Net Assets**

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Revised Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
NON OPERATING INCOME:							
Contribution from the General Fund	\$ 808,024	\$ 820,368	\$ 826,470	\$ 855,693	\$ 840,000	\$ (15,693)	-1.8%
TOTAL NON OPERATING INCOME	\$ 808,024	\$ 820,368	\$ 826,470	\$ 855,693	\$ 840,000	\$ (15,693)	-1.8%
NON OPERATING EXPENSE:							
Contribution to the General Fund	\$ 759,802	\$ 753,725	\$ 777,971	\$ 824,099	\$ 805,000	\$ (19,099)	-2.3%
TOTAL NON OPERATING EXPENSE	\$ 759,802	\$ 753,725	\$ 777,971	\$ 824,099	\$ 805,000	\$ (19,099)	-2.3%
CHANGE IN NET ASSETS	\$ 48,222	\$ 66,643	\$ 48,499	\$ 31,594	\$ 35,000		
NET ASSETS JULY 1:							
Unrestricted	\$ 243,590	\$ 291,812	\$ 358,455	\$ 406,954	\$ 438,548		
NET ASSETS JUNE 30:							
Unrestricted	\$ 291,812	\$ 358,455	\$ 406,954	\$ 438,548	\$ 473,548		

PROGRAM DESCRIPTIONS

District and School Administration

School board, superintendent, principals, and director of special education. Included are the costs of their immediate offices, including those individuals in direct support of the administrator.

District Support Services

General and other administrative support, human resources, community relations, elections, census and student accounting, printing, legal, business support services, and information systems and services.

Regular Instruction

All activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at the kindergarten, elementary, and secondary levels. Includes Gifted & Talented, Limited English Proficiency, Title I, Co-Curricular and Athletics.

Vocational Instruction

Courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability. Agriculture, Personal and Family Living, Business, and Trade and Industrial.

Special Education Instruction

Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction. Activities include Developmental Cognitive Disabilities, Physically Impaired, Hearing Impaired, Visually Impaired, Learning Disabled, Emotional Behavior Disorder, Autistic Spectrum Disorders, Developmentally Delayed, and Federal Programs.

Instructional Support Services

Activities for assisting the instructional staff with the process of providing K-12 learning experiences. Curriculum, Staff Development, and Education Media

Pupil Support Services

All services provided to students not classified as instructional services. Counseling, Health Service, Psychological Service, Social Work, and Pupil Transportation.

Site, Buildings and Equipment

Acquisition, operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school District.

Fiscal and Other Fixed Costs

Fiscal and fixed costs. Property and liability insurance and aid anticipation certificate cost.

EDINA PUBLIC SCHOOLS

Revenues by Fund

FUND	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
GENERAL	93,704,771	91,780,232	95,841,833	101,441,255	105,694,759	109,189,984
FOOD SERVICE	3,308,575	3,271,491	2,884,807	3,003,885	3,047,102	3,171,265
COMMUNITY SERVICES	7,395,570	7,857,781	7,054,847	7,049,417	6,738,199	6,751,381
CONSTRUCTION (ALT FACILITY)	14,061,630	8,856,851	15,245,079	137,039,270	25,091,647	25,348,570
DEBT SERVICE	10,505,375	6,973,312	7,146,476	8,230,323	14,164,927	14,166,427
SELF INSURANCE	808,024	820,368	826,470	855,693	820,000	840,000
GRAND TOTAL	129,783,945	119,560,035	128,999,513	257,619,843	155,556,634	159,467,627

EDINA PUBLIC SCHOOLS

Revenues by Organization

FUND	ORGANIZATION	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	DISTRICT WIDE	92,420,373	90,312,944	94,142,144	98,432,719	104,291,576	106,391,182
General	SOUTH VIEW MIDDLE SCHOOL	199,403	204,951	232,524	354,635	174,335	318,050
General	VALLEY VIEW MIDDLE SCHOOL	98,032	103,517	137,666	232,319	79,000	209,246
General	EDINA HIGH SCHOOL	986,963	1,158,819	1,324,493	1,890,155	1,149,848	1,764,706
General	CONCORD	-	-	-	113,316	-	95,200
General	CORNELIA	-	-	-	62,793	-	60,000
General	COUNTRYSIDE	-	-	7	96,708	-	95,500
General	HIGHLANDS	-	-	-	115,862	-	114,900
General	CREEK VALLEY	-	-	5,000	52,661	-	52,000
General	NORMANDALE	-	-	-	90,087	-	89,200
General Total		93,704,771	91,780,232	95,841,833	101,441,255	105,694,759	109,189,984
Food Service	DISTRICT WIDE	1,381,401	1,368,330	1,303,979	1,006,668	856,602	1,070,112
Food Service	OUR LADY OF GRACE	203,056	207,098	175,231	164,832	213,250	168,129
Food Service	SOUTH VIEW MIDDLE SCHOOL	492,247	478,142	422,127	402,235	397,000	410,279
Food Service	VALLEY VIEW MIDDLE SCHOOL	588,047	571,647	477,526	408,248	479,500	416,413
Food Service	EDINA HIGH SCHOOL	643,824	646,275	505,808	417,465	508,500	425,840
Food Service	CONCORD	-	-	-	121,322	166,750	123,750
Food Service	CORNELIA	-	-	50	84,023	74,750	85,750
Food Service	COUNTRYSIDE	-	-	-	85,555	80,500	87,266
Food Service	HIGHLANDS	-	-	85	115,236	149,500	181,460
Food Service	CREEK VALLEY	-	-	-	81,962	51,750	83,600
Food Service	NORMANDALE	-	-	2	116,339	69,000	118,666
Food Service Total		3,308,575	3,271,491	2,884,807	3,003,885	3,047,102	3,171,265
Community Ed	DISTRICT WIDE	7,395,570	7,857,781	7,054,847	7,049,418	6,738,199	6,751,381
Community Ed Total		7,395,570	7,857,781	7,054,847	7,049,418	6,738,199	6,751,381
Alt Facility	DISTRICT WIDE	14,061,246	8,856,632	15,244,884	137,039,036	25,091,647	25,348,570
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	384	167	56	-	-	-
Alt Facility	CONCORD	-	52	139	234	-	-
Alt Facility Total		14,061,630	8,856,851	15,245,079	137,039,270	25,091,647	25,348,570
Debt	DISTRICT WIDE	10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Debt Total		10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Self Insurance	DISTRICT WIDE	808,024	820,368	826,470	855,693	820,000	840,000
Self Insurance Total		808,024	820,368	826,470	855,693	820,000	840,000
Grand Total		129,783,945	119,560,035	128,999,512	257,619,843	155,556,634	159,467,627

EDINA PUBLIC SCHOOLS

Revenues by Program

FUND	PROGRAM	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	GENERAL	72,680,061	76,146,449	79,376,526	82,350,984	82,520,170	83,508,402
General	BUSINESS SUPPORT SERVICES	-	-	2,000	10,850	8,000	8,000
General	GENERAL ELEMENTARY	1,910,863	1,941,057	1,959,970	2,482,992	1,904,047	2,476,942
General	TITLE II IMPROVING TEACH QLTY	91,660	99,552	92,492	111,306	84,000	73,792
General	TITLE III, PART A ENGLISH LA	28,140	42,095	31,324	64,331	92,984	46,500
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	549,516	-	484,800
General	SECONDARY GENERAL	39,080	38,524	63,902	-	-	-
General	TITLE I BASIC ESEA PROGRAM	251,205	392,405	231,589	158,452	162,000	207,668
General	GIFTED & TALENTED	130,218	129,065	132,265	132,118	134,750	134,436
General	FOREIGN LANGUAGE	-	-	-	10,355	-	10,000
General	FAMILY LIVING SCIENCE	-	-	-	525	-	-
General	INDUSTRIAL EDUCATION	-	-	-	35,040	-	30,000
General	INSTRUMENTAL MUSIC	-	-	-	911	-	-
General	CO-CURRICULAR ACTIVITIES	468,178	542,696	687,919	719,658	371,185	596,146
General	BOYS/GIRLS ATHLETICS	26,743	42,900	32,085	74,737	31,842	70,957
General	BOYS ATHLETICS	282,363	235,120	293,957	389,621	354,356	408,356
General	GIRLS ATHLETICS	176,693	222,028	242,473	256,464	271,300	293,300
General	EXTRA-CURRICULAR ACTIVITIES	(26,833)	400	1,711	2,636	1,500	2,500
General	VOC ED-SPECIAL NEEDS	-	-	-	5,000	-	5,000
General	SPECIAL ED GENERAL	9,443,463	9,916,588	10,648,301	11,983,040	11,287,550	12,391,748
General	SPECIAL ED DEAF-HARD OF HEARING	-	-	-	630	-	-
General	EARLY CHILDHOOD SPECIAL ED	59,065	55,779	61,743	48,910	83,986	62,157
General	GENERAL INSTRUCTIONAL SUPPORT	20,093	25,000	40,128	24,323	60,000	25,000
General	SV DEVICE REPAIR	-	-	36	1,439	-	1,400
General	STAFF DEVELOPMENT	1,013,992	1,036,458	1,078,849	1,102,504	1,136,387	1,133,461
General	HEALTH SERVICES	-	-	-	500	-	-
General	PUPIL TRANSPORTATION	2,563,619	425,136	439,729	490,575	472,000	472,000
General	OPERATIONS & MAINTENANCE	126,265	121,611	121,345	125,600	110,000	110,000
General	CAPITAL FACILITIES	4,419,903	367,367	303,491	308,238	6,608,702	6,637,419
General Total		93,704,771	91,780,232	95,841,833	101,441,255	105,694,759	109,189,984
Food Service	FOOD SERVICE	3,308,575	3,271,491	2,884,807	3,003,884	3,047,102	3,171,265
Food Service Total		3,308,575	3,271,491	2,884,807	3,003,884	3,047,102	3,171,265
Community Ed	GENERAL COMM EDUCATION	874,370	903,988	960,329	893,186	838,313	853,695
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,883,737	4,149,739	2,998,665	3,184,495	3,196,497	3,196,497
Community Ed	EARLY CHILDHOOD & FAMILY ED	645,141	639,456	676,074	613,637	687,456	687,456
Community Ed	SCHOOL READINESS	73,677	89,248	97,543	146,446	191,130	191,130
Community Ed	YOUTH DEVELOPMENT SERVICE	1,168,111	1,248,806	1,423,379	1,322,224	1,162,801	1,162,801
Community Ed	OTHER COMMUNITY EDUCATION	745,332	821,343	893,656	884,229	656,800	654,600
Community Ed Total		7,395,570	7,857,781	7,054,847	7,049,419	6,738,199	6,751,381
Alt Facility	CAPITAL FACILITIES BONDS	11,669,396	-	-	-	18,775,000	18,775,000
Alt Facility	BUILDING CONSTRUCTION	2,392,234	8,856,851	15,245,079	137,039,270	6,316,647	6,573,570
Alt Facility Total		14,061,630	8,856,851	15,245,079	137,039,270	25,091,647	25,348,570
Debt	GENERAL	10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Debt Total		10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Self Insurance	GENERAL	808,024	820,368	826,470	855,693	820,000	840,000
Self Insurance Total		808,024	820,368	826,470	855,693	820,000	840,000
Grand Total		129,783,945	119,560,035	128,999,513	257,619,843	155,556,634	159,467,627

EDINA PUBLIC SCHOOLS

Revenues by Finance

FUND	FINANCE	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	GENERAL	76,486,490	78,285,985	82,857,665	87,894,781	92,933,016	95,432,896
General	OPERATING CAPITAL	2,090,554	2,116,361	2,198,399	2,207,790	2,187,867	2,333,303
General	AREA LEARNING CENTER	137,584	135,937	109,664	179,782	148,519	139,804
General	AREA LRNING CTR STATE APPROVED	305,254	362,648	340,862	317,249	424,091	356,435
General	TELECOMMUNICATIONS ACCESS	52,309	60,554	-	-	-	-
General	ACHIEVEMENT & INTEGRATION	-	877,399	819,195	875,122	969,977	1,013,305
General	ALTERNATIVE ATTENDANCE	63,318	-	-	-	-	-
General	INTEGRATION AID & LEVY	910,917	-	-	-	-	-
General	STAFF DEVELOPMENT	1,013,992	1,036,458	1,078,849	1,099,945	1,136,387	1,133,461
General	BASIC SKILLS	408,635	388,462	423,119	417,775	420,760	437,475
General	INCENTIVE REVENUE	-	94,498	93,226	93,688	93,210	93,210
General	LEARNING AND DEVELOPMENT	1,869,452	1,911,938	1,912,049	1,902,281	1,900,047	1,909,742
General	ALTERNATIVE TEACHER PAY SYSTEM	2,179,422	2,196,517	2,204,120	2,217,118	2,218,580	2,214,017
General	SAFE SCHOOLS CRIME LEVY	395,394	398,292	424,778	471,230	474,045	474,045
General	MED ASSIST THIRD PARTY BILLING	150,975	131,954	144,734	182,843	170,000	170,000
General	GIFTED AND TALENTED	130,218	129,065	132,265	132,118	134,750	134,436
General	TITLE I BASIC ESEA PROGRAM	251,205	392,405	231,589	158,452	162,000	207,668
General	TITLE II IMPROVE TEACHER QULTY	91,660	99,552	92,492	111,306	84,000	73,792
General	TITLE III, PART A ENGLISH LA	28,140	42,095	31,324	59,331	92,984	46,500
General	PL101-476 GENL SPEC EDUCATION	1,233,884	1,201,900	1,054,219	1,484,515	252,550	1,356,748
General	PL101-476 EARLY EDUCATION HAND	28,033	28,142	35,966	25,157	48,986	41,487
General	INFNTS & TDLRS (0-2) PL102-119	31,032	27,637	25,777	23,753	35,000	20,670
General	FEDERAL - CIMP	8,140	3,905	3,792	-3792	-	-
General	FEDERAL PERKINS GRANT	12,430	13,524	13,208	12,521	-	13,000
General	TRANS TO MULTI-DISTRICT INTEGRATION	1,189,810	1,147,994	1,033,379	889,111	1,090,000	890,000
General	REGULAR TO AND FROM SCHOOL	349,280	357,593	368,417	420,675	400,000	400,000
General	CAPITAL PROJECTS LEVY	3,870,155	-	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	323,139	233,709	145,913	151,175	200,000	175,000
General	CAREER AND TECHNICAL - GENERAL	44,781	39,299	-	67,329	52,990	52,990
General	CAREER AND TECHNICAL - SPEC ED	53,035	66,409	66,835	50,000	65,000	70,000
General	FEDERAL CHOICE GRANT(WMEP)	(4,467)	-	-	-	-	-
General Total		93,704,771	91,780,232	95,841,833	101,441,255	105,694,759	109,189,984
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,363,591	1,344,604	1,512,293	1,754,357	1,608,500	1,819,209
Food Service	SCHOOL BREAKFAST PROGRAM	34,913	32,249	41,209	106,373	50,852	95,750
Food Service	A LA CARTE FOOD SERVICE	1,910,071	1,894,639	1,331,305	1,143,155	1,387,750	1,256,306
Food Service Total		3,308,575	3,271,491	2,884,807	3,003,885	3,047,102	3,171,265
Community Ed	GENERAL	4,732,038	5,062,726	3,937,744	4,011,203	3,637,992	3,931,942
Community Ed	COMMUNITY EDUCATION	1,183,943	1,261,708	1,550,589	1,412,122	1,341,250	1,030,100
Community Ed	EARLY CHILDHOOD & FAMILY ED	640,277	634,720	671,330	608,885	682,648	682,648
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,864	4,736	4,744	4,752	4,808	4,808
Community Ed	LEARNING READINESS	73,677	89,248	97,543	146,446	191,130	191,130
Community Ed	NONPUBLIC TEXTBOOKS	183,231	182,614	209,677	191,274	208,000	238,382
Community Ed	EARLY CHILDHOOD SCREENING	33,575	32,635	18,069	33,555	17,600	17,600
Community Ed	CHILDREN W DISABILITIES IN S A C	415,000	446,544	446,484	515,295	535,069	535,069
Community Ed	COLLABORATION EARLY INTERVENTION	123,763	137,649	113,465	120,684	114,500	114,500
Community Ed Total		7,395,570	7,857,781	7,054,847	7,049,418	6,738,199	6,751,381
Alt Facility	GENERAL	662,170	-	-	125,468,694	18,935,000	19,135,000
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	13,399,076	4,218,529	10,686,167	6,947,687	1,094,649	1,116,672
Alt Facility	CERT OF PARTICIPATION PROJECTS	384	219	195	233	-	-
Alt Facility	CAPITAL PROJECTS LEVY	-	4,638,103	4,558,717	4,622,656	5,061,998	5,096,898
Alt Facility Total		14,061,630	8,856,851	15,245,079	137,039,270	25,091,647	25,348,570
Debt	GENERAL	10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Debt Total		10,505,375	6,973,312	7,146,476	8,230,322	14,164,927	14,166,427
Self Insurance	GENERAL	808,024	820,368	826,470	855,693	820,000	840,000
Self Insurance Total		808,024	820,368	826,470	855,693	820,000	840,000
Grand Total		129,783,945	119,560,035	128,999,513	257,619,843	155,556,634	159,467,627

EDINA PUBLIC SCHOOLS

Revenues by Source

FUND	SOURCE	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	PROPERTY TAX LEVY	24,702,630	20,644,304	21,784,132	22,642,997	28,219,253	28,423,130
General	FISCAL DISPARITIES	898,432	893,956	886,716	690,381	850,000	850,000
General	COUNTY APPORTIONMENT	333,702	446,530	274,109	267,528	350,000	326,463
General	MISC TAX REVENUES	(7,246)	61,285	5,857	(4,385)	10,000	10,000
General	PROPERTY TAX SHIFT REVENUE	1,310,414	(11,379,862)	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	114,321	140,710	83,436	70,317	88,000	88,000
General	TUITION FROM PATRONS	-	-	26,920	12,000	31,500	11,500
General	FEES FROM PATRONS	467,631	523,005	587,943	1,109,683	467,345	1,116,110
General	ADMISSION AND STUDENT ACTIVITY	446,942	491,149	671,650	574,340	475,996	538,992
General	THIRD PARTY-MN DEPT HUMAN SVCS	150,975	131,954	144,734	182,843	207,000	170,000
General	INTEREST EARNINGS	13,030	20,622	10,773	34,774	15,000	35,000
General	RENT	552,834	645,140	629,676	638,198	560,100	614,100
General	GIFTS & BEQUESTS	34,697	32,284	102,552	732,644	84,000	681,700
General	MISCELLANEOUS	721,100	607,997	544,242	753,445	477,842	722,212
General	ENDOWMENT FUND	248,037	253,582	242,078	307,114	273,000	273,000
General	GENERAL EDUCATION AID	52,519,716	53,725,703	56,327,972	57,518,074	59,326,987	58,970,425
General	SHARE TIME AID	12,880	12,456	19,986	(1,047)	15,335	7,078
General	ABATEMENT AID	35,048	24,426	15,671	45,865	45,865	7,265
General	STATE PROPERTY TAX SHIFT	(1,310,414)	11,379,862	-	-	-	-
General	STATE AIDS AND GRANTS	2,851,682	2,851,401	2,676,065	2,538,960	2,767,016	2,610,344
General	SPECIAL EDUCATION AID	7,938,984	8,463,560	9,326,363	10,244,609	10,750,000	10,750,000
General	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	1,219,490	-	1,219,800
General	FEDERAL AIDS AND GRANTS	1,644,188	1,788,360	1,449,381	1,834,969	640,520	1,726,195
General	FEDERAL AID FLOW THRU STATE	38,995	41,161	38,984	36,274	35,000	33,670
General	FEDERAL OVERPAYMENT REFUND	-	(20,361)	-	-	-	-
General	INSURANCE RECOVERY	(13,807)	1,007	(7,406)	(7,818)	5,000	5,000
General Total		93,704,771	91,780,232	95,841,833	101,441,255	105,694,759	109,189,984
Food Service	INTEREST EARNINGS	610	867	796	1,273	1,000	1,000
Food Service	MISC NON MEAL REVENUE	-	-	-	-	500	500
Food Service	STATE AIDS AND GRANTS	58,927	57,125	71,911	118,243	76,600	116,200
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	1,363	-	-
Food Service	REGULAR LUNCH	148,957	190,848	161,417	170,738	160,000	160,000
Food Service	FREE & REDUCED	212,616	165,175	226,348	249,129	235,000	235,000
Food Service	COMMODITIES PAYMENT	45,094	48,996	58,491	25,525	40,000	40,000
Food Service	COMMODITIES GOODS	10,616	8,771	10,298	122,463	16,500	110,000
Food Service	BREAKFAST	31,277	29,162	34,632	55,057	44,252	49,550
Food Service	FOOD SALES TO PUPILS	2,691,293	2,665,401	2,269,430	2,175,852	2,373,500	2,377,400
Food Service	SPECIAL FUNCTION SALES	109,185	105,146	51,484	84,242	99,750	81,615
Food Service Total		3,308,575	3,271,491	2,884,807	3,003,885	3,047,102	3,171,265
Community Ed	PROPERTY TAX LEVY	1,014,395	1,037,318	1,110,937	1,128,272	1,161,694	1,161,694
Community Ed	FISCAL DISPARITIES	27,234	29,946	28,305	25,408	27,750	27,750
Community Ed	MISC TAX REVENUES	(218)	89	-	-	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	19,295	(531,142)	-	-	-	-
Community Ed	TUITION FROM PATRONS	5,823,236	6,239,297	5,277,001	5,200,961	4,854,178	4,836,978
Community Ed	FEES FROM PATRONS	201,190	196,743	229,479	200,201	201,500	201,500
Community Ed	INTEREST EARNINGS	1,799	2,467	1,418	3,391	2,000	2,000
Community Ed	GIFTS & BEQUESTS	15,218	60,753	40,402	18,968	13,500	13,500
Community Ed	MISCELLANEOUS	21,471	2,644	14,914	12,579	7,650	7,650
Community Ed	ABATEMENT AID	5,033	4,289	2,961	8,835	5,600	6,000
Community Ed	STATE PROPERTY TAX SHIFT	(19,295)	531,142	-	-	-	(400)
Community Ed	STATE AIDS AND GRANTS	102,981	101,622	139,754	241,188	256,327	256,327
Community Ed	NON-PUBLIC STATE AID	183,231	182,614	209,677	191,274	208,000	238,382
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	18,340	-	-
Community Ed Total		7,395,570	7,857,781	7,054,847	7,049,417	6,738,199	6,751,381
Alt Facility	PROPERTY TAX LEVY	2,392,234	8,856,632	9,199,284	11,509,597	6,156,647	6,152,770
Alt Facility	INTEREST EARNINGS	384	219	195	692,456	10,000	350,000
Alt Facility	GIFTS & BEQUESTS	-	-	-	14,949	-	15,000
Alt Facility	INTEREST EARNINGS - BONDS	-	-	-	45,796	150,000	55,800
Alt Facility	SALE OF BONDS	11,669,012	-	6,045,600	124,776,472	18,775,000	18,775,000
Alt Facility Total		14,061,630	8,856,851	15,245,079	137,039,270	25,091,647	25,348,570
Debt	PROPERTY TAX LEVY	10,045,702	6,779,555	6,910,549	6,545,101	13,982,927	13,982,927
Debt	FISCAL DISPARITIES	109,661	191,157	162,732	229,455	180,000	180,000
Debt	MISC TAX REVENUES	(2,127)	-	-	-	-	-
Debt	INTEREST EARNINGS	45,719	2,600	1,549	3,414	2,000	3,500
Debt	SALE OF BONDS	306,420	-	71,646	1,452,353	-	-
Debt Total		10,505,375	6,973,312	7,146,476	8,230,323	14,164,927	14,166,427
Self Insurance	MISCELLANEOUS	808,024	820,368	826,470	855,693	820,000	840,000
Self Insurance Total		808,024	820,368	826,470	855,693	820,000	840,000
Grand Total		129,783,945	119,560,035	128,999,513	257,619,843	155,556,634	159,467,627

EDINA PUBLIC SCHOOLS

Expenditures by Fund

FUND	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
GENERAL	92,136,639	90,278,647	92,631,470	100,864,279	106,686,762	112,290,000
FOOD SERVICE	3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
COMMUNITY SERVICES	7,486,731	7,831,075	7,019,635	7,248,561	6,670,691	6,741,937
CONSTRUCTION (ALT FACILITY)	4,121,552	13,910,081	15,961,524	25,479,144	89,581,192	89,550,116
DEBT SERVICE	68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
SELF INSURANCE	759,801	753,724	777,971	824,099	801,000	805,000
GRAND TOTAL	176,553,355	122,759,214	125,839,025	146,602,385	220,406,651	226,023,759

EDINA PUBLIC SCHOOLS

Expenditures by Organization

FUND	ORGANIZATION	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	DISTRICT WIDE	38,604,738	35,072,472	34,932,339	27,230,524	29,500,165	31,097,255
General	SOUTH VIEW MIDDLE SCHOOL	9,074,946	9,003,240	9,039,477	11,260,132	11,443,607	11,743,599
General	VALLEY VIEW MIDDLE SCHOOL	9,072,292	9,461,772	9,741,637	12,080,113	13,014,056	13,340,776
General	EDINA HIGH SCHOOL	13,851,594	14,043,916	14,645,016	17,661,938	18,107,671	19,706,292
General	NON-PUBLIC SCHOOLS	70,338	68,196	46,101	60,638	580	19,493
General	CONCORD	4,053,512	4,163,755	4,861,669	5,868,078	6,297,257	7,123,163
General	CORNELIA	3,797,760	3,904,895	4,160,756	6,102,217	6,173,354	6,531,124
General	COUNTRYSIDE	3,448,966	3,739,639	3,947,125	4,695,963	5,343,169	5,457,251
General	HIGHLANDS	3,302,202	3,430,688	3,634,127	4,843,694	5,461,047	5,532,259
General	CREEK VALLEY	3,445,168	3,714,174	3,868,236	5,237,459	5,238,099	5,367,802
General	NORMANDALE	3,052,675	3,352,606	3,419,343	4,048,907	4,259,985	4,456,280
General	ECC-EARLY CHILDHOOD	350,213	323,296	335,644	1,774,614	1,847,772	1,914,706
General	HIGH SCHOOL OPTIONS	12,235	-	-	-	-	-
General Total		92,136,639	90,278,647	92,631,470	100,864,279	106,686,762	112,290,000
Food Service	DISTRICT WIDE	3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
Food Service Total		3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
Community Ed	CALVIN CHRISTIAN	13,701	19,658	14,392	20,104	39,872	21,388
Community Ed	GOLDEN YEARS MONESSORI	2,410	2,103	2,136	1,228	3,747	2,547
Community Ed	DISTRICT WIDE	7,303,499	7,648,042	6,847,782	7,090,965	6,442,734	6,503,555
Community Ed	OUR LADY OF GRACE	77,421	63,296	61,938	58,801	82,925	84,367
Community Ed	ST PETER'S	1,993	1,036	-	-	635	-
Community Ed	CHESTERTON ACADEMY	23,684	31,946	20,955	12,806	35,719	50,290
Community Ed	HOME SCHOOL	64,023	64,993	72,431	64,657	65,059	79,790
Community Ed Total		7,486,731	7,831,075	7,019,635	7,248,561	6,670,691	6,741,937
Alt Facility	DISTRICT WIDE	245,316	5,140,394	5,931,519	10,230,006	12,066,159	12,034,662
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	798,303	74,596	110,052	465,072	3,632,333	3,632,333
Alt Facility	VALLEY VIEW MIDDLE SCHOOL	440,391	88,089	247,831	366,764	4,519,933	4,519,933
Alt Facility	EDINA HIGH SCHOOL	200,453	192,032	2,454	7,770,793	49,491,699	49,492,120
Alt Facility	CONCORD	2,061,319	4,616,596	113,686	374,738	1,800,000	1,800,000
Alt Facility	CORNELIA	113,880	107,518	129,733	155,258	3,641,068	3,641,068
Alt Facility	COUNTRYSIDE	-	-	2,645,828	3,318,497	1,575,000	1,575,000
Alt Facility	HIGHLANDS	4,108	2,057,876	3,034,526	1,015,818	1,665,000	1,665,000
Alt Facility	CREEK VALLEY	257,782	1,632,981	3,745,895	127,301	1,250,000	1,250,000
Alt Facility	NORMANDALE	-	-	-	214,391	3,780,000	3,780,000
Alt Facility	ECC	-	-	-	1,440,506	6,160,000	6,160,000
Alt Facility Total		4,121,552	13,910,081	15,961,524	25,479,144	89,581,192	89,550,116
Debt	DISTRICT WIDE	68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Debt Total		68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Self Insurance	DISTRICT WIDE	759,801	753,724	777,971	824,099	801,000	805,000
Self Insurance Total		759,801	753,724	777,971	824,099	801,000	805,000
Grand Total		176,553,355	122,759,214	125,839,024	146,602,385	220,406,651	226,023,759

EDINA PUBLIC SCHOOLS

Expenditures by Program

FUND	PROGRAM	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	BOARD OF EDUCATION	70,696	121,126	146,386	223,588	197,587	232,409
General	OFFICE OF SUP'T	510,195	380,762	403,677	286,007	288,430	286,801
General	INSTRUCTIONAL ADMINISTRATION	165,160	5,992	(79,019)	(110,766)	-	83,752
General	SCHOOL ADMINISTRATION	2,459,596	2,593,019	2,653,528	2,882,736	2,748,279	2,799,809
General	GENERAL ADMINISTRATIVE SUPPORT	911,386	1,156,212	1,310,745	1,236,004	1,211,807	1,135,390
General	OTHER ADMINISTRATIVE SUPPORT	590,174	758,715	667,692	721,235	744,922	802,011
General	BUSINESS SUPPORT SERVICES	1,015,847	1,054,095	1,080,112	1,136,292	1,188,429	1,190,238
General	KINDERGARTEN	1,039,958	1,138,165	2,136,361	2,190,593	2,225,733	2,259,387
General	GENERAL ELEMENTARY	18,147,988	18,706,111	18,786,364	21,497,528	21,696,833	22,012,035
General	TITLE II IMPROVING TEACH QLTY	91,660	99,552	92,492	111,307	84,000	73,792
General	TITLE III, PART A ENGLISH LA	25,398	42,095	38,609	95,452	93,561	48,212
General	SECONDARY GENERAL	1,773,200	1,212,515	1,962,455	2,910,538	2,184,738	3,479,894
General	ART	1,140,916	1,147,732	1,159,589	1,289,930	1,314,892	1,266,189
General	BUSINESS EDUCATION	-	158,146	189,158	267,296	273,507	278,788
General	TITLE I BASIC ESEA PROGRAM	251,205	392,405	231,589	158,453	162,000	207,668
General	GIFTED & TALENTED	816,357	863,937	871,873	1,019,920	984,534	1,200,426
General	ENGLISH SECOND LANGUAGE	1,094,798	1,121,197	1,142,754	1,242,763	1,252,165	1,300,384
General	ENGLISH (LANGUAGE ARTS)	2,931,388	2,989,434	3,107,139	3,134,860	3,257,362	3,335,901
General	FOREIGN LANGUAGE	2,302,452	2,427,337	2,662,969	2,813,572	2,817,258	2,873,966
General	HEALTH, PHY ED & RECREATION	1,556,803	1,616,203	1,560,731	1,740,137	1,774,219	1,682,403
General	FAMILY LIVING SCIENCE	477,370	509,540	478,432	488,735	495,566	488,488
General	INDUSTRIAL EDUCATION	428,236	457,677	459,034	452,841	440,183	495,899
General	MATHEMATICS	2,754,030	2,765,327	2,890,810	2,976,436	3,134,668	3,224,555
General	TECHNOLOGY EDUCATION	39,195	59,327	73,812	77,940	89,279	91,371
General	MUSIC	1,824,800	1,945,833	1,966,003	2,069,168	2,095,209	2,102,609
General	NATURAL SCIENCE	2,256,267	2,248,918	2,269,789	2,410,485	2,418,911	2,516,195
General	SOCIAL SCIENCES/STUDIES	2,691,167	2,880,099	2,854,101	2,959,711	2,929,259	2,758,123
General	CO-CURRICULAR ACTIVITIES	859,045	848,188	909,540	886,802	834,501	1,178,075
General	BOYS/GIRLS ATHLETICS	564,818	483,433	536,927	553,159	528,718	646,919
General	BOYS ATHLETICS	477,040	477,917	535,503	614,365	583,265	623,311
General	GIRLS ATHLETICS	472,292	477,782	493,905	551,626	499,988	520,695
General	EXTRA-CURRICULAR ACTIVITIES	6,820	5,264	5,032	5,185	11,329	6,001
General	SPECIAL NEEDS	160,068	168,401	267,985	127,501	106,153	111,753
General	CAREER AND TECHNICAL - GENERAL	206,759	188,749	164,556	275,246	200,000	268,500
General	SPECIAL ED GENERAL	869,955	881,659	544,772	976,951	866,681	902,594
General	SPEECH/LANGUAGE IMPAIRED	1,468,921	1,468,460	1,466,566	1,507,327	1,679,164	1,762,148
General	MILD-MODERATE DEV COG DISABLED	477,893	573,586	578,540	737,683	880,661	947,813
General	SEVERE-PROFOUND DEV COG DISAB	639,082	336,881	340,567	377,880	332,325	333,820
General	PHYSICALLY IMPAIRED	264,364	206,230	214,881	253,345	311,070	274,669
General	DEAF-HARD OF HEARING	302,802	322,883	401,359	498,400	454,642	692,586
General	VISUALLY IMPAIRED	65,078	85,444	102,126	40,661	124,054	35,497
General	LEARNING DISABILITIES	1,638,461	1,228,020	1,073,595	1,317,758	1,307,794	1,423,155
General	EMOTIONAL/BEHAVIORAL DISORDER	840,067	1,084,720	907,621	958,237	917,317	1,182,466
General	DEAF-BLIND	14,750	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,398,886	1,477,701	1,176,409	1,412,154	1,375,787	1,181,843
General	AUTISTIC	2,495,938	2,643,694	3,684,462	2,587,579	2,574,603	2,630,234
General	EARLY CHILDHOOD SPECIAL ED	1,285,550	1,228,768	1,330,691	1,406,409	1,417,225	1,464,240
General	TRAUMATIC BRAIN INJURY	-	-	-	-	-	1,512
General	TRAUMATIC BRAIN INJURY	62,838	426,673	492,290	370,405	458,912	329,006
General	SPECIAL EDUCATION GENERAL	3,708,068	3,923,521	3,927,254	5,048,142	4,347,848	4,955,489
General	EARLY INTERVENING SERVICES	503,499	953,063	-	1,108,973	1,084,901	1,261,516
General	GENERAL INSTRUCTIONAL SUPPORT	1,845,405	1,923,279	1,922,891	2,107,525	2,244,186	1,954,238
General	CURRICULUM DEVELOPMENT	453,841	494,505	447,891	587,038	492,533	567,203
General	LIBRARY MEDIA CENTER	1,680,522	1,517,921	1,566,727	1,513,319	1,377,304	1,692,503
General	TECH LEVY	-	-	35,453	-	169,386	-
General	STAFF DEVELOPMENT	1,125,457	980,772	1,091,329	1,300,877	1,069,304	1,201,700
General	GUIDANCE SERVICES (7-12)	1,342,718	1,271,008	1,369,995	1,684,752	1,640,483	1,717,472
General	GUIDANCE SERV (1-6)	219,601	228,137	241,729	244,112	245,016	246,100
General	HEALTH SERVICES	544,477	605,283	691,678	683,204	809,341	803,035
General	PUPIL TRANSPORTATION	5,236,232	5,144,904	5,147,340	5,016,592	5,231,541	5,355,891
General	OTHER PUPIL SUPPORT SERVICES	265,697	295,457	295,214	293,938	313,532	318,997
General	OPERATIONS & MAINTENANCE	7,158,783	7,473,165	7,038,120	6,970,437	7,472,916	7,375,068
General	CAPITAL FACILITIES	5,938,432	1,782,167	2,279,909	2,315,327	8,360,951	9,822,256

EDINA PUBLIC SCHOOLS Expenditures by Program

FUND	PROGRAM	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	RETIREMENT OF BONDS	36,899	-	-	-	-	-
General	INSURANCE	139,339	219,543	231,429	248,613	260,000	275,000
General Total		92,136,639	90,278,647	92,631,470	100,864,279	106,686,762	112,290,000
Food Service	FOOD SERVICE	3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
Food Service Total		3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
Community Ed	GENERAL COMM EDUCATION	629,890	690,140	641,066	726,956	680,840	680,840
Community Ed	SCHOOL AGE CARE	4,012,421	4,025,177	2,950,133	3,106,618	3,075,190	3,075,848
Community Ed	EARLY CHILDHOOD & FAMILY ED	564,710	750,922	792,303	665,062	569,459	569,459
Community Ed	SCHOOL READINESS	76,050	88,250	98,086	145,552	167,033	167,033
Community Ed	PRE-SCHOOL SCREENING	33,576	32,635	33,815	59,979	140	60,303
Community Ed	YOUTH DEVELOPMENT	1,027,008	1,140,644	1,320,438	1,370,018	1,129,772	1,129,772
Community Ed	OTHER COMMUNITY EDUCATION	1,143,076	1,103,307	1,183,795	1,174,377	1,048,257	1,058,682
Community Ed Total		7,486,731	7,831,075	7,019,635	7,248,561	6,670,691	6,741,937
Alt Facility	BUILDING CONSTRUCTION	4,109,552	13,910,081	15,961,524	25,479,144	89,581,192	89,550,116
Alt Facility Total		4,121,552	13,910,081	15,961,524	25,479,144	89,581,192	89,550,116
Debt	RETIREMENT OF LT DEBT	68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Debt Total		68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	759,801	753,724	777,971	824,099	801,000	805,000
Self Insurance Total		759,801	753,724	777,971	824,099	801,000	805,000
Grand Total		176,553,355	122,759,214	125,839,025	146,602,385	220,406,651	226,023,759

EDINA PUBLIC SCHOOLS

Expenditures by Finance

FINANCE	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
GENERAL	54,789,063	56,063,272	58,132,109	64,339,438	66,915,052	69,897,889
OPERATING CAPITAL	2,490,579	2,212,121	2,681,860	2,626,447	2,986,522	4,407,321
AREA LEARNING CENTER	294,801	144,737	212,956	240,492	262,336	225,890
AREA LRNING CTR STATE APPROVD	329,967	369,593	416,250	382,150	375,364	372,712
ACHIEVEMENT & INTEGRATION	-	851,182	929,753	899,973	969,977	972,738
50% SITE-STAFF DEVELOPMENT	-	980,772	1,087,657	1,099,945	-	-
ALTERNATIVE ATTENDANCE	63,321	-	-	-	-	-
INTEGRATION AID & LEVY	918,321	-	-	-	-	-
STAFF DEVELOPMENT	1,125,457	-	-	-	-	-
BASIC SKILLS	1,064,954	1,113,795	1,114,933	1,213,990	1,224,493	1,271,298
INCENTIVE REVENUE	-	98,372	65,871	93,688	93,210	93,210
LEARNING AND DEVELOPMENT	1,904,320	1,912,572	1,914,899	1,929,702	-	-
ALTERNATIVE TEACHER PAY SYSTEM	2,151,332	2,171,248	2,498,309	2,346,806	2,457,335	2,348,838
SAFE SCHOOLS CRIME LEVY	453,059	452,562	478,144	534,861	538,371	551,660
PHYSICAL HAZARDS	17,788	25,032	26,999	58,905	71,000	71,000
OTHER HAZARDOUS MATERIALS	4,545	8,996	21,346	46,968	30,000	30,000
ENVIRONMENTAL H & S MGMT	92,626	111,137	149,179	145,657	172,114	172,458
ASBESTOS REMOVAL	29,654	4,815	3,683	-	-	-
FIRE SAFETY	55,709	27,479	47,049	47,874	51,101	51,101
INDOOR AIR QUALITY	1,425	-	-	-	-	-
MED ASSIST THIRD PARTY BILLING	4,222	18,049	15,275	12,011	177,452	80,000
DEFERRED MAINTENACE PROGRAM	-	-	-	-	5,506,819	5,510,352
GIFTED AND TALENTED	787,494	836,441	847,398	993,960	960,332	1,174,519
TITLE I BASIC ESEA PROGRAM	251,205	392,405	231,589	158,453	162,000	207,668
TITLE II IMPROVE TEACHER QULTY	91,660	99,552	92,492	111,307	84,000	73,792
TITLE III, PART A ENGLISH LA	25,398	42,095	-	89,658	92,984	46,500
PL101-476 GENL SPEC EDUCATION	1,234,279	1,201,505	1,054,219	1,489,744	252,550	1,356,748
PL101-476 EARLY EDUCATION HAND	28,033	28,142	35,966	49,479	48,986	41,487
INFNTS & TDLRS (0-2) PL102-119	31,032	28,967	-	23,753	35,000	20,670
FEDERAL - CIMP	8,140	3,905	3,792	-	-	-
FEDERAL PERKINS GRANT	12,454	13,506	13,196	12,226	-	13,000
OPEN ENROLLMENT TRANSPORTATION	84,386	86,381	68,817	94,641	92,700	95,546
TRANS TO MULTI-DISTRICT INTEGRATIOI	1,249,907	1,205,538	1,138,401	844,799	1,174,500	871,604
NOON KINDERGARTEN	168,186	173,344	-	-	-	-
LATE ACTIVITY ROUTE	29,855	26,633	35,691	32,306	28,600	32,615
TRAFFIC HAZARDS - WALKERS	21,483	22,482	23,574	35,884	48,351	37,833
REGULAR TO AND FROM SCHOOL	2,084,257	2,104,500	1,867,709	1,874,270	1,916,390	2,213,176
REGULAR SUMMER SCHOOL	18,451	3,337	10,749	-	3,600	-
SPECIAL ED TRANSPORT	1,392,333	1,311,991	1,475,000	1,596,195	1,424,600	1,561,471
BETWEEN SCHOOLS - PUBLIC	124,651	128,993	94,377	121,651	138,400	122,814
NONPUBLIC NOREGULAR	49,820	28,158	33,486	8,091	30,200	8,168
SPECIAL TRANSPORTATION	12,903	53,546	-	2,158	-	2,179
NON AUTHORIZED TRANSPORTATION	322,113	348,861	399,536	406,598	374,200	410,485
STATE SPECIAL ED GENERAL	13,241,846	14,131,732	14,291,151	15,748,588	16,874,823	16,769,858
STATE SPECIAL ED BIRTH-TWO	368,361	323,296	-	-	-	-
CAPITAL PROJECTS LEVY	3,946,326	-	36,692	-	-	-
COLLABORATION EARLY INTERVENTION	406,550	773,957	663,184	762,207	808,400	808,400
CAREER AND TECHNICAL - GENERAL	206,759	188,749	164,556	275,246	200,000	268,500
CAREER AND TECHNICAL - SPEC ED	147,614	154,895	253,624	114,159	105,000	96,500

EDINA PUBLIC SCHOOLS Expenditures by Finance

FINANCE	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General Total	92,136,639	90,278,647	92,631,470	100,864,279	106,686,762	112,290,000
NAT'L SCHOOL LUNCH PROGRAM	3,158,788	1,471,051	1,617,696	1,665,523	1,681,906	1,651,606
SCHOOL BREAKFAST PROGRAM	62,768	56,408	42,998	79,337	55,000	55,000
A LA CARTE FOOD SERVICE	39,755	1,656,261	1,122,588	982,856	1,405,000	1,405,000
Food Service Total	3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
GENERAL	497,062	534,056	560,707	597,074	423,543	423,543
COMMUNITY EDUCATION	5,574,197	5,633,804	4,773,254	5,083,042	4,665,232	4,667,871
EARLY CHILDHOOD & FAMILY ED	559,795	746,190	790,352	658,627	560,030	560,030
ECFE HOME VISIT	4,915	4,732	1,951	6,435	9,429	9,429
LEARNING READINESS	76,050	88,250	98,086	145,552	167,033	167,033
NONPUBLIC HEALTH SERVICES	54,451	55,186	61,504	56,804	55,335	68,028
NONPUBLIC TEXTBOOKS	75,019	64,361	75,054	86,171	101,340	84,029
NONPUBLIC GUIDANCE & COUNSELING	45,036	54,789	24,833	7,122	61,911	74,973
EARLY CHILDHOOD SCREENING	33,576	32,635	33,815	59,914	140	60,303
CHILDREN W DISABILITIES IN S A C	463,595	500,069	462,366	433,178	504,552	504,552
COLLABORATION EARLY INTERVENTION	103,035	117,002	137,714	114,644	122,146	122,146
Community Ed Total	7,486,731	7,831,075	7,019,635	7,248,562	6,670,691	6,741,937
GENERAL	-	-	2,454	14,485,560	78,322,674	78,329,701
ALTERNATIVE FACILITIES PROGRAM	3,645,937	9,541,187	11,259,942	6,548,946	6,185,033	6,185,033
CERT OF PARTICIPATION PROJECTS	475,615	12,362	1,506	17,000	-	-
CAPITAL PROJECTS LEVY	-	4,356,533	4,697,623	4,427,637	5,073,485	5,035,382
Alt Facility Total	4,121,552	13,910,081	15,961,524	25,479,143	89,581,192	89,550,116
GENERAL	68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Debt Total	68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
GENERAL	759,801	753,724	777,971	824,099	801,000	805,000
Self Insurance Total	759,801	753,724	777,971	824,099	801,000	805,000
Grand Total	176,553,355	122,759,214	125,839,025	146,602,385	220,406,651	226,023,759

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	ADMINISTRATION/SUPERVISION	3,398,353	3,476,798	3,662,806	3,555,268	3,650,956	3,688,700
General	LICENSED CLASSROOM TEACHER	33,177,774	34,329,047	34,671,038	36,795,824	38,477,097	37,898,359
General	NONLICENSED CLASSROOM TEACHER	-	-	21,440	55,502	-	-
General	LICENSED INSTRUCTIONAL SUPPORT	1,665,681	1,668,666	1,758,936	1,859,869	1,960,494	2,091,953
General	NONLICENSED INSTRUCT SUPPORT	269,112	86,908	1,611	22,746	74,123	12,151
General	SUBSTITUTE TEACHERS	714,897	720,916	1,027,172	1,180,763	913,261	1,123,276
General	SUBSTITUTE NONLICENSED CLASSROOM	54,739	59,192	66,441	80,078	-	13,170
General	PHYSICAL THERAPIST	65,434	66,071	65,526	68,948	72,482	72,482
General	OCCUPATIONAL THERAPIST	279,344	305,226	336,997	299,277	313,029	316,024
General	SPEECH/LANGUAGE PATHOLOGIST	1,124,569	1,154,510	1,120,067	1,092,901	1,207,984	1,223,994
General	SCHOOL NURSE	527,047	570,758	550,454	499,420	540,047	535,808
General	SOCIAL WORKERS	387,636	386,027	382,482	657,238	629,453	678,477
General	PSYCHOLOGISTS	660,620	716,823	692,402	720,370	572,763	626,654
General	CERTIFIED PARAPROFESSIONAL	2,980,335	2,768,748	2,932,928	3,322,614	3,293,623	3,558,852
General	COUNSELORS	976,318	910,402	999,775	1,176,972	1,137,278	1,162,053
General	NON INSTRUCTIONAL SUPPORT	7,770,315	7,630,297	7,464,033	7,721,190	7,936,614	8,083,534
General	ADAPTIVE PHY ED & DAPE	303,380	288,652	311,490	313,970	330,984	348,454
General	CULTURAL LIAISON	-	-	-	-	-	134,864
General	OTHER SALARY PAYMENTS CERTIFIED	1,572,564	1,697,482	3,050,046	3,216,937	2,967,327	3,163,960
General	OTHER SALARY PAYMENTS NON CERTIFIED	981,289	50,131	123,500	92,962	202,353	58,206
General	SEVERANCE	533,632	993,850	769,892	1,017,162	898,571	1,104,123
General	SALARY BETWEEN FUNDS	22,268	26,276	25,654	(3,990)	70,200	15,000
General	FICA/MEDICARE	4,170,666	4,173,392	4,356,383	4,703,403	4,823,652	4,887,678
General	PERA	923,573	823,418	864,734	932,498	964,897	1,012,822
General	TRA	2,797,222	3,103,224	3,456,704	4,860,156	3,787,288	4,886,095
General	HEALTH INSURANCE	7,955,120	7,852,224	8,065,541	8,788,168	8,567,411	8,846,752
General	LIFE INSURANCE	102,975	70,984	75,346	83,963	77,602	76,740
General	DENTAL INSURANCE	335,847	347,408	361,196	239,678	349,861	367,221
General	LONG TERM DISABILITY INSURANCE	132,894	127,749	133,850	138,927	134,739	142,186
General	TSA/DEFERRED COMPENSATION	715,504	728,215	746,275	774,778	855,604	810,155
General	TAX ADV HEALTH ARRANGEMENTS	400,637	426,735	401,730	438,833	380,379	468,779
General	WORKERS COMPENSATION	531,269	587,162	384,490	461,025	460,443	458,739
General	UNEMPLOYMENT COMPENSATION	47,494	49,574	32,237	46,636	60,000	60,000
General	POST EMPLOYMENT BENEFITS	736,499	773,957	663,184	810,066	808,400	808,400
General	OTHER BENEFITS	10,630	58,428	18,277	34,528	17,550	26,801
General	FED CONTRACTS < \$25000	43,640	3,927	-	41,583	34,718	34,718
General	FED CONTRACTS > \$25000	-	-	28,470	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	1,638,362	1,482,498	1,479,912	2,137,000	1,913,419	2,340,378
General	SPECIAL EDUCATION LEGAL FEES	-	8,086	-	8,483	15,000	15,000
General	FED TUITION PMT < \$25,000	150,000	150,000	37,959	25,000	-	-
General	FED TUITION EXCESS OF \$25K	-	-	-	875,000	-	600,000
General	COMMUNICATION SERVICES	107,041	105,430	112,548	122,226	113,030	118,713
General	POSTAGE	67,112	69,679	23,007	38,515	45,081	43,581
General	UTILITY SERVICES	1,862,986	2,234,019	1,891,261	1,852,126	2,002,850	2,039,800
General	INSURANCE	185,821	276,999	288,296	296,901	311,500	311,500
General	REPAIRS & MAINTENANCE	469,854	383,496	366,186	315,189	346,947	354,816
General	FOREIGN LANG INTERPR <\$25,000	6,495	8,770	9,923	9,084	10,000	10,000
General	CONTRACTED TRANSPORTATION	1,873,285	1,806,121	1,869,883	1,731,372	1,818,314	1,847,556
General	INTERDISTRICT TRANSPORTATION	(49,379)	(49,387)	(62,596)	(64,861)	(55,400)	(95,240)
General	TRAVEL, CONVENTIONS & CONFERENCE	273,808	266,399	320,047	289,074	332,454	349,614
General	OUT OF STATE TRAVEL PD FEDERAL	2,741	-	-	4,437	20,000	22,000
General	ENTRY FEES & STUDENT TRAVEL	-	-	-	55	-	-
General	OPERATING LEASES OR RENT	91,900	105,413	134,791	154,312	141,012	156,558
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	1,210,939	816,676	686,313	921,225	938,445	788,517
General	SPEC ED CONTRACTED SVC/PUPILS	34,829	195,242	41,630	30,477	2,500	32,000
General	EDUC PURPOSES-NONSCHOOL DIST	320,155	544,391	337,867	99,006	323,000	122,000
General	SPEC ED SALARY OTHER DISTRICT	136,000	134,200	186,598	228,608	200,654	307,000
General	SPEC ED BENEFIT OTHER DISTRICT	73,177	41,827	82,848	64,902	72,996	83,000

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
General	INTERDEPARTMENT CHARGEBACKS	(29,934)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
General	SPEC ED CONTRACTED COOP SERVICE	343	417	-	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	1,467,499	854,703	1,036,828	923,428	836,080	886,103
General	SUPPLIES & MATERIALS SOFTWARE	-	-	3,210	10,410	40,500	40,500
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,067,335	978,183	961,525	1,414,382	959,679	1,950,505
General	SUPPLIES & MATERIALS INDIVIDUAL	198,690	142,056	135,868	158,775	133,901	152,148
General	FUELS	410,574	431,078	309,322	214,785	377,300	377,300
General	TEXTBOOKS & WORKBOOKS	525,592	363,216	377,878	441,893	452,248	593,884
General	STANDARDIZED TESTS	85,749	78,435	67,220	83,930	122,532	122,532
General	MEDIA RESOURCES	331	7,152	5,402	3,889	4,500	4,500
General	FOOD	294	(3,794)	7,496	17,291	9,450	9,450
General	BUILDING CONSTRUCTION	1,042,355	720,551	743,667	784,609	6,757,188	7,693,365
General	EQUIPMENT PURCHASED	501,143	514,893	789,837	663,454	897,707	1,243,048
General	SPEC ED INSTRUCTIONAL EQUIPMNT	-	-	1,906	80,037	45,000	45,000
General	CAPITAL LEASES	589,860	579,600	-	-	-	-
General	PUPIL TRANSPORTATION VEHICLES	291,665	395,984	405,912	445,528	410,000	410,000
General	VEHICLES LEASED/PURCHASED	-	-	-	-	35,000	35,000
General	TECHNOLOGY EQUIPMENT	1,358,066	(1,032)	19,366	27,246	8,000	8,000
General	SPEC ED TECHNOLOGY EQUIPMNT	9,358	1,687	30,891	31,442	35,000	35,000
General	LEASE PRINCIPAL	221,755	95,000	205,829	215,385	224,550	224,550
General	LEASE INTEREST	71,485	48,013	105,746	115,504	108,728	108,728
General	CAPITAL LEASES CONTRA ACCOUNT	(589,860)	(579,600)	-	-	-	-
General	LOANS INTEREST	36,899	-	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	40,087	60,311	60,750	64,690	63,850	63,850
General	FEDERAL & NONPUBLIC INDIRECT COST	(8,725)	(8,696)	(10,462)	(7,500)	(9,371)	(9,371)
General	TAXES, SPECIAL ASSESSMENTS	21,675	67,450	13,704	13,912	30,125	30,125
General	SCHOLARSHIPS	-	-	9,996	2,793	101,810	101,810
General Total		92,136,639	90,278,647	92,631,470	100,864,279	106,686,762	112,290,000
Food Service	NON INSTRUCTIONAL SUPPORT	78,922	77,826	114,931	97,172	96,122	88,500
Food Service	STAFF DEVELOPMENT	-	-	2,572	3,990	-	-
Food Service	FICA/MEDICARE	5,752	5,781	8,594	7,165	7,353	6,770
Food Service	PERA	1,034	1,137	4,356	3,960	3,898	-
Food Service	TRA	4,115	4,368	3,957	4,517	3,193	-
Food Service	TRA	-	-	62	650	3,596	-
Food Service	TSA/MINN DEFER COMP PLAN	-	-	-	1	11,408	-
Food Service	WORKERS COMPENSATION	-	-	-	447	336	336
Food Service	CONSULTING FEES/FEES FOR SVCS	2,984,715	2,906,191	2,459,679	2,319,049	2,715,000	2,715,000
Food Service	REPAIRS & MAINTENANCE	88,148	76,879	73,880	38,001	75,000	75,000
Food Service	INTERDEPARTMENT CHARGEBACKS	30,000	80,000	80,000	80,000	80,000	80,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	47,460	22,767	17,951	16,559	29,500	29,500
Food Service	COMMODITIES	10,616	8,771	10,298	122,463	16,500	16,500
Food Service	EQUIPMENT PURCHASED	10,549	-	7,000	33,742	100,000	100,000
Food Service Total		3,261,311	3,183,721	2,783,282	2,727,716	3,141,906	3,111,606
Community Ed	ADMINISTRATION/SUPERVISION	1,487,466	1,507,709	1,508,992	1,627,403	1,692,486	1,712,586
Community Ed	ECFE/SCHL READINESS COORDINATOR	145,823	146,575	147,129	199,594	185,873	185,873
Community Ed	NONLICENSED CLASSROOM TEACHER	4,586	1,196	4,887	3,815	9,278	9,278
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	65,886	73,190	47,977	22,032	87,686	31,895
Community Ed	NON INSTRUCTIONAL SUPPORT	1,701,548	1,893,465	1,731,400	1,754,319	1,591,058	1,594,793
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	1,229,472	1,227,876	680,457	726,782	569,076	594,976
Community Ed	SEVERANCE	-	10,000	-	-	-	-
Community Ed	SALARY BETWEEN FUNDS	(22,268)	(26,276)	(28,225)	-	-	-
Community Ed	FICA/MEDICARE	330,937	344,211	292,663	308,994	307,806	312,064
Community Ed	PERA	228,457	240,891	235,436	255,265	241,533	242,126
Community Ed	TRA	82,440	85,931	52,144	70,463	39,287	42,814
Community Ed	HEALTH INSURANCE	497,706	489,709	328,148	373,074	323,314	327,879
Community Ed	LIFE INSURANCE	4,015	3,566	2,621	1,996	2,763	2,790
Community Ed	DENTAL INSURANCE	29,524	28,892	23,146	23,390	22,390	22,692
Community Ed	LONG TERM DISABILITY INSURANCE	8,827	8,920	7,026	7,783	6,988	6,923

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ADOPTED BUDGET	FY17 REVISED BUDGET
Community Ed	TSA/DEFERRED COMPENSATION	22,528	21,248	9,253	10,683	11,531	11,538
Community Ed	TAX ADV HEALTH ARRANGEMENTS	5,589	5,521	2,846	2,324	803	2,285
Community Ed	WORKERS COMPENSATION	35,945	28,605	30,040	20,871	54,182	54,106
Community Ed	OTHER BENEFITS	-	-	-	400	-	800
Community Ed	CONSULTING FEES/FEES FOR SVCS	970,639	1,080,141	1,171,831	1,107,237	902,772	941,019
Community Ed	COMMUNICATION SERVICES	17,539	14,954	15,700	15,517	14,020	14,020
Community Ed	POSTAGE	16,424	15,621	20,200	11,373	16,605	16,605
Community Ed	CONTRACTED TRANSPORTATION	-	368	686	-	-	-
Community Ed	INTERDISTRICT TRANSPORTATION	49,379	49,387	62,596	64,861	65,700	65,700
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	25,528	11,299	25,621	22,024	28,750	28,750
Community Ed	INTERDEPARTMENT CHARGEBACKS	(66)	-	65,401	79,184	62,021	62,021
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	267,798	311,593	317,602	393,515	265,986	267,824
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	15,606	5,202	6,252	5,202	-	-
Community Ed	SUPPLIES & MATERIALS SOFTWARE	-	-	-	-	-	37,127
Community Ed	TEXTBOOKS & WORKBOOKS	75,019	64,361	75,054	86,171	101,340	84,029
Community Ed	EQUIPMENT PURCHASED	181,658	178,223	172,290	46,714	58,000	58,000
Community Ed	DUES MEMBERSHIPS LICENSES	-	-	-	72	72	72
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	8,726	8,696	10,462	7,500	9,371	11,352
Community Ed Total		7,486,731	7,831,075	7,019,635	7,248,561	6,670,691	6,741,937
Alt Facility	ADMINISTRATION/SUPERVISION	-	50,563	56,217	109,319	49,569	48,360
Alt Facility	LICENSED CLASSROOM TEACHER	-	-	-	-	-	189,038
Alt Facility	NON LICENSED INSTRUCTIONAL SUPPORT	-	329,802	387,006	455,989	483,076	393,204
Alt Facility		-	-	-	525	-	-
Alt Facility	NON INSTRUCTIONAL SUPPORT	-	3,746	12,242	17,571	-	-
Alt Facility	OTHER SALARY PAYMENTS- LICENSED	-	193,079	188,045	206,692	243,639	244,139
Alt Facility	OTHER SALARY PAYMENTS- NON-LICENSED	505	704,821	723,046	722,077	896,076	676,538
		-	-	-	-	-	5,000
Alt Facility	FICA/MEDICARE	30	92,293	97,145	108,630	130,115	110,599
Alt Facility	PERA	37	76,905	82,645	93,309	50,133	82,492
Alt Facility	TRA	-	13,453	14,042	15,436	73,712	15,394
Alt Facility	HEALTH INSURANCE	281	201,910	213,585	219,923	234,452	210,769
Alt Facility	LIFE INSURANCE	-	1,073	1,100	910	1,238	1,095
Alt Facility	DENTAL INSURANCE	-	1,796	1,665	30,634	29,992	30,440
Alt Facility	LONG TERM DISABILITY INSURANCE	3	3,144	3,256	3,622	3,774	3,667
Alt Facility	TSA/DEFERRED COMPENSATION	-	5,342	5,087	6,585	5,660	6,848
Alt Facility	TAX ADV HEALTH ARRANGEMENTS	-	2,792	-	2,654	-	2,400
Alt Facility	WORKERS COMPENSATION	-	-	-	6,577	9,127	9,127
Alt Facility	CONSULTING FEES/FEES FOR SVCS	28,015	89,626	126,943	5,919,241	3,880,000	4,705,000
Alt Facility	TRAVEL, CONVENTIONS & CONFERENCE	-	43,927	26,944	14,747	13,525	13,525
Alt Facility	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	-	2,033	2,000	2,000
Alt Facility	SUPPLIES & MATERIALS NON INDIVIDUAL	-	195,088	254,170	216,459	275,669	275,669
Alt Facility	TRANS-CONSTRUCTION SITE ACQUISITION	-	-	-	4,097,989	-	250
Alt Facility	BUILDING CONTRUCTION	3,946,253	9,471,686	11,020,349	10,338,861	80,535,033	79,264,083
Alt Facility	EQUIPMENT PURCHASED	146,428	664,576	794,725	657,463	819,983	1,319,983
Alt Facility	CAPITAL LEASE	-	1,740,000	493,000	-	-	-
Alt Facility	TECHNOLOGY EQUIPMENT	-	1,646,486	1,355,887	1,263,288	1,844,419	1,844,419
Alt Facility	PRINCIPAL ON CAPITAL LEASES	-	106,603	518,089	381,610	-	61,746
Alt Facility	INTEREST ON CAPITAL LEASES	-	11,369	9,498	16,230	-	34,331
Alt Facility	CAPITAL LEASES CONTRA ACCOUNT	-	(1,740,000)	(493,000)	-	-	-
Alt Facility	COUNTRYSIDE	-	-	69,839	570,770	-	-
Alt Facility Total		4,121,552	13,910,081	15,961,524	25,479,144	89,581,192	89,550,116
Debt	BOND PRINCIPAL	7,255,000	4,085,000	4,115,000	4,245,000	6,130,000	6,130,000
Debt	BOND INTEREST	5,839,966	2,715,516	2,539,928	5,206,086	7,385,100	7,385,100
Debt	OTHER DEBT EXPENSE	92,355	1,450	10,215	7,500	10,000	10,000
Debt	BOND REFUNDING	55,600,000	-	-	-	-	-
Debt Total		68,787,321	6,801,966	6,665,143	9,458,586	13,525,100	13,525,100
Self Insurance	CONSULTING FEES/FEES FOR SVCS	759,801	753,724	777,971	824,099	801,000	805,000
Self Insurance Total		759,801	753,724	777,971	824,099	801,000	805,000
Grand Total		176,553,355	122,759,214	125,839,025	146,602,385	220,406,651	226,023,759